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IDENTIFIERS	*Oakton Community College IL

ABSTRACT

This report provides the annual budget for Oakton (Illinois) Community College's fiscal year 1998. It opens with a letter from the president, followed by an addendum and a copy of a GFOA Certificate for Distinguished Budget Presentation, awarded in 1996. Four sections follow: (1) an introduction, which includes a chart of organization for Oakton Community College's District 535, principal officials, Oakton's goals and objectives, finance and accounting, capital resource requirement plans, financial outlook, analysis of grant distributions, determination of credit hour grant rates, and budget procedures; (2) a budget, offering comparisons and summaries of revenues and expenditures, a summary of fiscal year 1997's budget by fund, charts of organization, and comparisons of program costs and equipment expenditures; (3) a statistical section, outlining a history of actual and audited revenues and expenditures, comparisons of staff and faculty assignments, unit cost information, student enrollment information, reimbursable credit hours, tax rates, and student financial aid; and (4) an appendix, describing areas and programs, degrees and certificates, agenda items, budget, and providing maps of the district and campuses, a glossary, and acknowledgements. (YKH)

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ED 413 953

1998
ANNUAL BUDGET

OAKTON
Community College

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Fiscal Year 1998

Community College District 535
Des Plaines, Illinois

JC 980 005

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OAKTON
COMMUNITY
COLLEGE

Annual Budget

for the
Fiscal Year Ended June 30, 1998

Board of Trustees

Community College District No. 535
County of Cook
1600 East Golf Road
Des Plaines, Illinois 60016

OAKTON COMMUNITY COLLEGE
DIVERSITY ◆ EXCELLENCE ◆ GROWTH
19 69

Oakton Community College

Office of the President
1600 East Golf Road
Des Plaines, IL 60016-1268
(847) 635-1801
FAX (847) 635-1764

Ladies and Gentlemen of the Board:

I am pleased to present to you and to the residents of District 535 the Annual Budget for the fiscal year ending June 30, 1998. This document presents the College's financial plan for operations during the coming fiscal year.

In response to the climate of economic constraint, the College has made every effort to allocate resources wisely. As we continue to improve and expand our educational facilities, we have prepared this budget mindful of the need to equip, support, and enhance the educational programs and services which are at the heart of our mission. We shall continue to do all that we can to analyze and improve both our programs and our services and to maintain our place as one of the country's premier community colleges.

These will be exciting, challenging, and rewarding times for Oakton as we move toward the 21st century. The integration of outreach, recruitment, admissions, and alumni will enable us to support a unified marketing approach and give Oakton an enhanced presence in the district we serve. Technological advances, in particular, have opened up opportunities not even imaginable ten years ago to serve our students and the community. We have recently completed a Special Emphasis Self-Study focused on technology as part of our application for reaccreditation by the North Central Association's Commission on Institutions of Higher Education. Oakton is the first community college encouraged to conduct such a special emphasis study in order to contribute to institutional improvement and educational excellence. It has been a time when those who test are themselves tested to show their very best.

We have been rewarded for our past efforts. We became just the second community college in the country to receive all three Government Finance Officers Association awards for excellence in financial reporting, budget reporting, and popular annual reporting. Our efforts in Priority, Quality, and Productivity reporting have set a standard for other Illinois community colleges. And we continue to serve as the home base for the American Council on International Intercultural Education. More important than all institutional recognition and honors, our students continue to succeed when they transfer to other colleges and when they move into the workplace. Our rewards, however, must be our incentive to extend our abilities to serve our students and our community.

I am grateful to all those individuals at the College who contributed to the long and thoughtful process of determining and assembling this budget. I encourage everyone to read carefully Mr. Hilquist's letter, which presents an overview of the College's budget and a thorough discussion of factors which helped to frame the financial decisions which shaped it.

Respectfully yours,

Margaret B Lee

Margaret B. Lee
President

Oakton Community College

Vice President for Business and Finance
1600 East Golf Road
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(847) 635-1876
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To President Lee,
Members of the Board of Trustees, and
Citizens of Oakton Community College, District No. 535:

SUMMARY

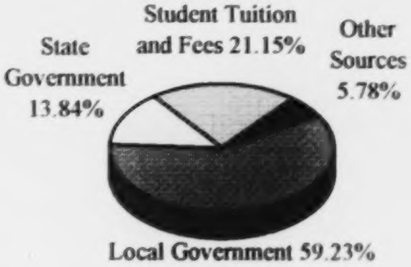
Oakton Community College, Community College District 535, considered its Annual Budget for Fiscal Year 1997-1998 at the regularly scheduled meeting of the Board of Trustees on June 24, 1997. The budget contains a total of $55,814,524 in revenues and $56,919,153 in expenditures, a 6.13% decrease, for all funds. Expenditures exceed revenues by $1,104,629 primarily because of remodeling and outfitting of the facilities at the Des Plaines Campus and deployment of a client-server computing system for the College. The most significant change is in the Bond and Interest Fund, where expenditures dropped to zero, along with a corresponding revenue reduction, reflecting the completion of payments on the Working Cash Bonds. Recognition of the state's portion of the State University Retirement System's (SURS) contribution, which the College is now obligated to record as a revenue and an expenditure, even though there are no actual transfers of funds between the College and the state, is expected to rise by 23% ($300,000). Contractual services in the Education Fund will increase as an offset to decreases in other areas as a result of consolidating and simplifying the method of costing information technology services.

The Operating Funds, which are those funds used for the primary instruction and general support functions of the College, show revenues of $38,907,000 and expenditures of $35,211,081 for the fiscal year, plus fund transfers of $3,622,000 to the Operations and Maintenance Fund (Restricted) and the Auxiliary Enterprises Fund. This leaves a projected total Operating Funds net balance of $73,919, revenues over expenditures, for this fiscal year.

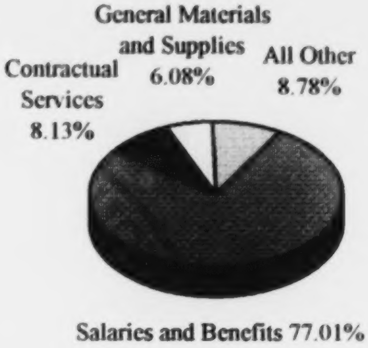
The budget again shows a positive net balance in total Operating Funds, accomplished primarily by tight constraints on spending and modest increases in revenues, in spite of an increase in fund transfers for library remodeling/construction. Without the fund transfers to the Operations and Maintenance Fund (Restricted) for the past few years, funding its own construction programs to accommodate replacement of old facilities and in the educational programs, the College would have had a balanced budget in Operating Funds every fiscal year since its first budget in Fiscal Year 1970.

The financial plan predicts that total Operating Funds revenues will increase by 5.10%. A $2.00 per credit hour increase in tuition and a reasonable increase in total credit hour grants from the state (5.31%) are projected to supplement the revenues from property taxes, which are subject to a tax cap (discussed at length later). Local government revenues account for 59.23% of all Operating Fund revenues in this budget, virtually identical to last year's 59.83% share. State government revenues, because of Oakton's increase in enrollment in Fiscal Year 1996, will bring in $5,386,500, which is only 13.84% of revenues, comparable with 13.82% for Fiscal Year 1997. Student tuition and fees will contribute 21.15% of revenues, again down from last year's 21.80%. A projected increase in investment revenue (33.64%) will compensate for other static sources. Operating Funds expenditures will increase by 3.70%, markedly down from last year's 5.30% increase. As should be expected in a service organization, the majority of the expenditures are for salaries (69.82%) and benefits (7.19%). Of the non-personnel categories contractual services (8.13%) and general materials and supplies (6.08%) constitute the major expenditure areas. (see p. 66).

Operating Funds



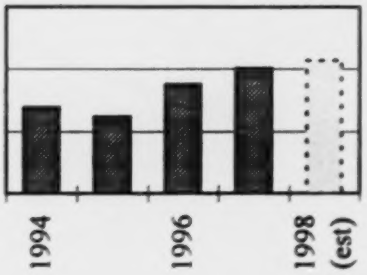
Revenues



Expenditures

While the total fund balance for the College, without Investment in Plant, had grown for several years in anticipation of the construction and remodeling programs at the Des Plaines and Ray Hartstein campuses, the balance began to fall as the construction programs commenced in earnest in Fiscal Year 1994. The fund balance rose again in Fiscal Year 1996 as the construction programs at the Des Plaines and Ray Hartstein campuses were completed on time and under budget. The current projection for Fiscal Year 1998 is that the balance will rise only slightly as remodeling on the Des Plaines Campus, which had been budgeted for possible completion in FY 1997, concludes. (see pp. 29, 93). Previously the College had transferred substantial revenues to the Operations and Maintenance Fund (Restricted) from the Operating Funds in order to finance the several construction efforts. These transfers were necessary to compensate for the absence of state assistance for these essential construction projects. Current plans provide for finishing the extensive remodeling at the Des Plaines Campus to improve library, instructional support services, and Alliance for Lifelong Learning office areas during the current fiscal year. Further improvements and additions are planned for the Ray Hartstein Campus, but, since the needs are very desirable for, but not critical to, the educational programs and classes held at that campus, the Board is reluctant to proceed beyond the initial planning/concept stages without some realistic assurances that the state will contribute a portion of the costs. (see p. 30).

FUND BALANCES



The College continues to conserve resources through development of additional and enhanced funding sources and through financial control and reduction of expenditures where possible without affecting the quality and viability of the educational programs. With the Value through Improved Productivity (VIP) program, all levels of the College are exploring ways to more wisely and efficiently manage available resources. The College's financial goal of maintaining a healthy fiscal position through development of new and additional resources and through the wise allocation and use of available resources in support of the educational goals and mission of the College remains unchanged.

No significant changes in staffing levels are planned for the coming year. As the College continues to examine its future needs, a few positions may remain unfilled and there could be some minor shifting of approved positions as the institution continues to refine the reorganization begun at the end of Fiscal Year 1996. One administrative position has been budgeted but may remain unfilled for the fiscal year pending refinement of realignment changes, for example. Two full-time faculty positions have been budgeted with zero dollars. A few classified staff positions which had for several years been Excellence positions have been integrated into the regular budget, but these additions do not affect staffing totals because they were always counted with the regular positions. Therefore, total staffing FTEs for the College will remain relatively constant. (see pp. 109, 113). Funds for student employees were increased 2.6% on a selective basis for the coming year. As usual, part-time faculty counts will vary in accordance with enrollment levels, but barring any extraordinary changes in students and classes, part-time faculty FTE and counts should not change significantly and were budgeted at the prior year's level.

Total enrollment for Fiscal Year 1997 decreased somewhat to 190,168.5 credit hours. This change of 13,205 hours, or -6.49%, is likely a response to the current state of the economy tempered by the opening of the new facilities at the Des Plaines and Ray Hartstein campuses and by more aggressive enrollment and recruiting activities. This change will be reflected in ICCB credit hour grants for FY 1999. The only consolation is that early FY 1997 data indicates many of the community colleges have suffered an enrollment decline to one degree or another, several with declines of more than 6.0%; overall preliminary state reimbursable credit hour numbers may show a decline of around 1.0%. (see pp. 125, 129, 132). Early enrollment figures for Oakton for Fiscal Year 1998 show a 4.1% decrease in enrollment headcounts, which is probably a result of the fairly strong Midwest economy. Traditionally, as the economy suffers, community college enrollments rise only to decline again somewhat when the economy improves. As the College continues to refine its educational offerings to more closely meet the needs of the district residents and continues its efforts to improve its enrollment posture through recruitment and partnerships, total enrollment will continue to show slow but steady growth with yearly increases exceeding occasional decreases.

Overall, we believe that Oakton Community College presents a healthy educational and financial picture. And we see no reason why that picture should not continue to remain as bright and healthy in the future.

GENERAL COMMENTS

The most significant event of the year involved the selection of computer systems for the new client-server computing environment within the College. Initial investigations into a client-server environment date back to FY 1992. A new system was needed because adapting the old system to a changing educational and business environment was becoming more and more difficult; because the current system was too old to be supported by the manufacturer (IBM), requiring a substantial investment in new hardware, new software, and application rewrites; and because the mainframe system made access to information either difficult or inordinately time-consuming, in spite of the efforts of a dedicated and responsive information technology staff. A number of commercial and custom systems were evaluated over the next few years but none were suitable for the College's needs or functioned better than the mainframe system in place, which handled both student information and business/financial information. By FY 1997, however, the technology and software had matured to the point where it became possible to select systems which provided obvious added value to the College's operations.

The first segment selected was the San Joaquin Delta Community College System 2000 (SJD) for the student information, payroll, and human resources portions of the system. The SJD selection was the logical choice because of its inherent functionality, its flexibility in being adapted to Oakton's specific current and future requirements, and its ability to make information more easily accessible to all users. For the first time students will be able to access their personal information, such as class schedules, will be able to register for classes on-line, will have the capability of communicating directly with faculty using internal e-mail resources, and will have access to information currently available only on paper, such as course content and the College catalog. The administration will be better able to coordinate and target student recruitment and marketing activities. New hardware and software have been installed. Information technology (IT) staff have received intensive language and systems training for implementing, operating, and modifying the new system. Consultants are already at work training, advising, and assisting the IT staff in making the necessary modifications to the SJD system to meet Oakton's specific requirements. Implementation of this component is expected to be completed by the middle of FY 1999.

Oracle Financials comprises the second portion of the client-server system. Almost everyone from the business and finance offices as well as other areas of the College, from the Vice President for Business and Finance to the part-time payroll clerk, participated in the evaluations of the several systems investigated and considered for adoption at the College, a process which lasted for more than three years. The Oracle system was chosen because both the Financials and the SJD system use the Oracle database management system (DBMS), making integration between the two portions of the system significantly easier than with other applications based on a different DBMS; because the Financials has an excellent installation and use record at other community colleges and major universities; and because the system was decidedly easier to use than some of the other candidate systems. The College was also able to realize a significant cost savings over some of the other applications, many of which had less functionality and would have required extensive, and expensive, modification to fit with the College's business practices, rules, and reporting requirements. Ultimately, this choice represents less of a disruption for the College's business operations. The current schedule envisions budgeting to begin on the system by Fall 1998 and the remaining functionality to be implemented no later than July 1, 1999, the start of Fiscal Year 2000.

Estimated total cost of all computing realignment activities is $4.1 million spread over three years, FY 1997 - 1999. The plan presented to the Board in May 1997 included 18.5% software costs, 20.3% hardware and network costs, 3.7% user training costs, and 57.5% implementation costs, which includes data conversion, temporary, additional staff, and consultant services. As early as FY 1992 the College began anticipating these changes and began planning for moving to the new environment, so sufficient reserves exist to cover these costs without affecting other operations.

For the coming year, the College will continue to refine its organizational structure. The organization charts in the Budget Section reflect the accomplished and programmed changes, including the divisional realignment of instructional disciplines. Divisional reorganization will have no effect on the budget or general ledger; it will have a slight effect on individual unit cost and program review calculations because the number of faculty supported by each division will change.

The College has finalized preparing for the North Central Association's Commission on Institutions of Higher Education accreditation visit, which will occur during Fiscal Year 1998 (October 1997). Institutional accreditation evaluates the entire institution for its educational activities, governance and administration, financial stability, admissions and student personnel services, institutional resources, student academic achievement, institutional effectiveness, and relationships with constituencies outside the institution. Accreditation indicates both to other institutions and to the public that an institution meets the General Institutional Requirements and the Criteria for Accreditation. Preparations commence with self-evaluation studies by all elements of the College covering the entire College and its operations. The College has budgeted $67,135 to support the preparations and the visit by the NCA team. Any college which loses accreditation loses its most valuable, albeit intangible, asset.

DETAIL COMMENTS

Budgetary Performance

These comments address certain variations between the final budgeted amounts for FY 1997 and preliminary (unaudited) actual amounts for FY 1997. Comparison of these figures is an indication of the assumptions and accuracy with which the budget was prepared and monitored.

1. Other revenues were significantly higher than budgeted because of the recognition of revenues in the Working Cash Fund recorded in order to reduce the liability of the bond issue. The Working Cash Fund is not a budgeted fund but its financial activity is included to provide conformity with the comprehensive annual financial report. (see p. 58).

2. In FY 1993 and FY 1994, in anticipation of large construction expenditures, the College allocated $7,250,000 in student tuition income to the Operations and Maintenance Fund. These tuition dollars were allocated as allowed by ICCB guidelines and were not utilized in the expansion of facilities. They are not needed for future facilities and were transferred back (returned) to the Education Fund. The transfer was discussed with the ICCB and the College Auditors. (see pp. 62, 68, 79).

3. Because of the fund transfer (comment #2, above), investment income in the Education Fund was significantly higher than planned. However, income for all the College's investments was better than anticipated, so there is no corresponding decrease in the Operations and Maintenance Fund investment revenues. (see pp. 58, 67, 79).

4. Expenditures in the Education Fund were less than planned primarily because reduced enrollment levels reduced the need for instructional costs such as faculty salaries and instructional supplies. The College realized a significant savings in chargeback expenditures because fewer students went to other community colleges for educational programs not offered at Oakton. Overall salary costs were lower, too, because several positions remained unfilled during part or all of the fiscal year. No other single expenditure category varied enough to be noteworthy. (see p. 62, 68).

5. Operations and Maintenance Fund (Restricted) expenditures were less than planned because certain planned costs for completing the new construction, such as equipping some laboratories, which had been budgeted for FY 1997 were actually able to be executed just prior to the end of the previous year. The major portion of the remodeling costs for the library and instructional support services areas were budgeted for FY 1997; however, planning and, therefore, construction were delayed and the remaining remodeling costs will be incurred during FY 1998. (see pp. 62, 93).

6. Liability, Settlement, and Protection Fund insurance costs were less than budgeted primarily because workmen's compensation costs were substantially less than planned, but less noteworthy savings occurred in some of the other areas as well. (see pp. 62, 87).

7. Operations and Maintenance Fund expenditures were less than planned due to utility cost savings, particularly at the Ray Hartstein Campus. (see p. 62, 79).

Significant Changes in Budget Levels

These comments address significant changes in the budgeted amounts for Fiscal Year 1998 compared to Fiscal Year 1997. While the comments are directed primarily at the broad summary levels of financial presentation, the budgeted changes referenced will also show up in applicable detail tables and charts as well without further comment.

1. The overall decrease in local government revenues reflects modest increases in the tax levy for operating funds and the discontinuance of the levy for the working cash bond issue. Final payment on the bond issue occurred in December 1996 (FY 1997). Since tax levy years offset budget years by six months, the full effect of the ending of the bond levy is not apparent until the Fiscal Year 1998 budget. (see pp. 58, 89).

2. The change in federal revenues anticipates increases in existing federal grants, new grants, and increases in certain pass-through dollars from the federal government. Although the overall percentage increase seems high, many of these grants involve comparatively small dollar amounts, such as the Federal Supplemental Education Opportunity Grant, with an increase of 43.7% but increasing only $22,800. (see pp. 58, 91).

3. The increase in contractual services costs reflects an increase in computer charges levied against instructional and administrative programs for information technology support. It also results from charges for the extensive consulting services required to implement the client-server computing environment, as is discussed elsewhere in some detail. (see pp. 11, 58).

4. The decrease in capital outlay can be attributed almost entirely to the completion of construction and outfitting of the new facilities and partial payment on the remodeling project at the Des Plaines Campus during the previous year. The current budgeted amount represents remaining estimated remodeling costs. (see pp. 58, 93).

5. The significant improvement in the Education Fund balance represents the reallocation of resources away from construction purposes and back to the Education Fund as was previously discussed. (see p. 62).

6. The decrease in the Operations and Maintenance Fund balance reflects the effect of the fund transfer of $2.45 million to the Operations and Maintenance Fund (Restricted) to support the remodeling at the Des Plaines Campus. (see p. 60).

7. The change in fund balance for the Auxiliary Enterprises Fund should generally be discounted; it reflects a $1.0 million transfer to the fund in Fiscal Year 1995 and again in the current year to support acquisition and installation of new client/server computer hardware and software. The purchase of the new system was delayed to allow additional study of competing systems and enhanced assessment of College needs. The purchases of hardware, software, and services began in Fiscal Year 1997 and will continue through the current budget year. (see p. 60).

8. The projected Operations and Maintenance Fund (Restricted) closing balance presumes full costs, no savings, and completion of the remodeling project during the fiscal year. The fund transfer from the Operations and Maintenance Fund will insure against a fund deficit. The small residual balance in this fund, which cannot later be transferred to any other fund for other uses, can be reduced as required by transferring less than the $2.45 million. (see pp. 29, 60, 93).

9. The change in the Bond and Interest Fund budget and in Fixed Charges reflects the final payment on the working cash bond issue. (see pp. 58, 89).

10. The increase in fund transfers from the Education Fund to the Auxiliary Enterprises Fund represents additional support for the client-server installation. (see p. 68).

11. The increase in Education Fund investment revenues is due to the improved fund balance resulting from the return of student tuition dollars previously recorded in the Operations and Maintenance Fund. (see p. 67).

12. The transportation program was moved from the Education Fund to the Operations and Maintenance Fund to consolidate operations functions, adding just 0.7% to the latter fund's budget. (see pp. 68, 76).

13. The change in General Institutional Chargebacks and Contingency costs in the Education Fund reflects the effect of budget transfers to other programs during the course of the year; original budget amounts for both years are identical. (see p. 77).

14. The change in Capital Outlay for the Auxiliary Enterprises Fund is attributable to the fact that the majority of the hardware for the client-server transition was purchased during FY 1997. (see pp. 81).

15. The increase in employee benefits in the Restricted Purposes Fund represents an increase in the College's required recognition of the state's contribution to the State University Retirement System (SURS). There are neither real revenues nor expenditures involved. The $1.6 million SURS activity included in the budget represents 27.74% of budgeted Restricted Purposes Fund expenditures for FY 1998.

MISCELLANEOUS

Award. As indicated elsewhere, Oakton has received the prestigious Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award for the fifth year in a row. The critique and suggestions for improvement received during this review have helped us improve our overall presentation, and we are again submitting our budget for review by GFOA to determine its eligibility for another award. Oakton has also received the GFOA Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the sixth year in a row. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. And for the first time, Oakton received the Award for Outstanding Achievement in Popular Annual Financial Reporting. In order to receive this award, a governmental unit must publish a report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. Only two community colleges won all three awards this year.

Elections. Two of the seven positions on the Board of Trustees are up for election in November 1997. Four candidates have filed petitions to run for the two seats, the incumbents among them. Because the composition of the Board may change (and therefore the philosophic and pragmatic approaches to educational orientation and directives), it is difficult to forecast specific initiatives, guidelines, and policies the Board will set for the College and its future operations. While minor revisions to the status quo are much more likely than drastic changes, the prudent course of action dictates a cautious approach to future plans for the present time.

One new item has been included in this year's presentation:

Net Instructional Costs by Cost Category (p. 123).

There have been a variety of less significant changes to individual tables, charts, and graphs throughout the budget, from enhanced analysis or refined visual presentations to expanded discussions of the College and its finances. Each and every section is worth reading anew.

Everyone is strongly encouraged to read the **Introduction** section of this budget presentation. It contains additional significant information on the goals, policies, processes, and financial outlook which helped to define and shape this year's budget and includes important supplementary information which will be of interest to the reader. Although for the purposes of publication organization it is a separate section, the information that the **Introduction** section contains may be considered an extension of this addendum. We have chosen to place the material in that section in order to be able to develop the information in greater detail and breadth.

Respectfully submitted,

David E. Hilquist
Vice President for Business and Finance

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Annual Budget Fiscal Year 1997
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The Government Finance Officers Association
of the United States and Canada (GFOA)
presented an award of

Distinguished Budget Presentation

to

Oakton Community College,
District # 535,
Des Plaines, Illinois,

for its Annual Budget
for the fiscal year beginning July 1, 1996.

In order to receive this award,
a governmental unit must publish
a budget document that meets program criteria
as a policy document,
as an operations guide,
as a financial plan,
and as a communications device.

The award is valid for a period of one year only.
We believe our current budget
continues to conform to program requirements,
and we are submitting it to GFOA
to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Oakton Community College District #535,
Illinois

For the Fiscal Year Beginning
July 1, 1992

Jeffrey L. Esser

President Executive Director

Notes

Books are the treasured wealth of the world, the fit inheritance of generations and nations.

Henry David Thoreau, from *Walden: Reading*

Introduction

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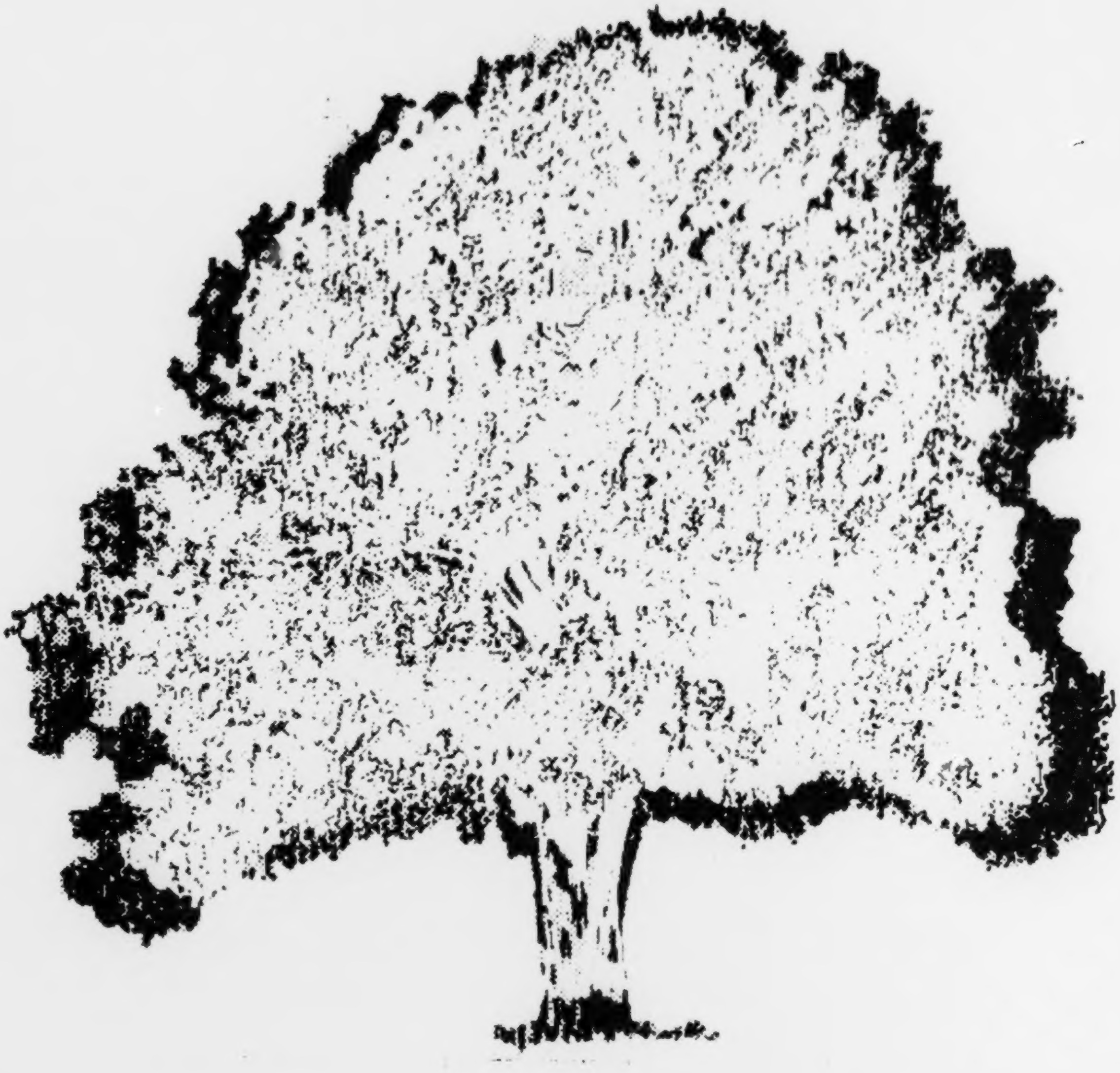

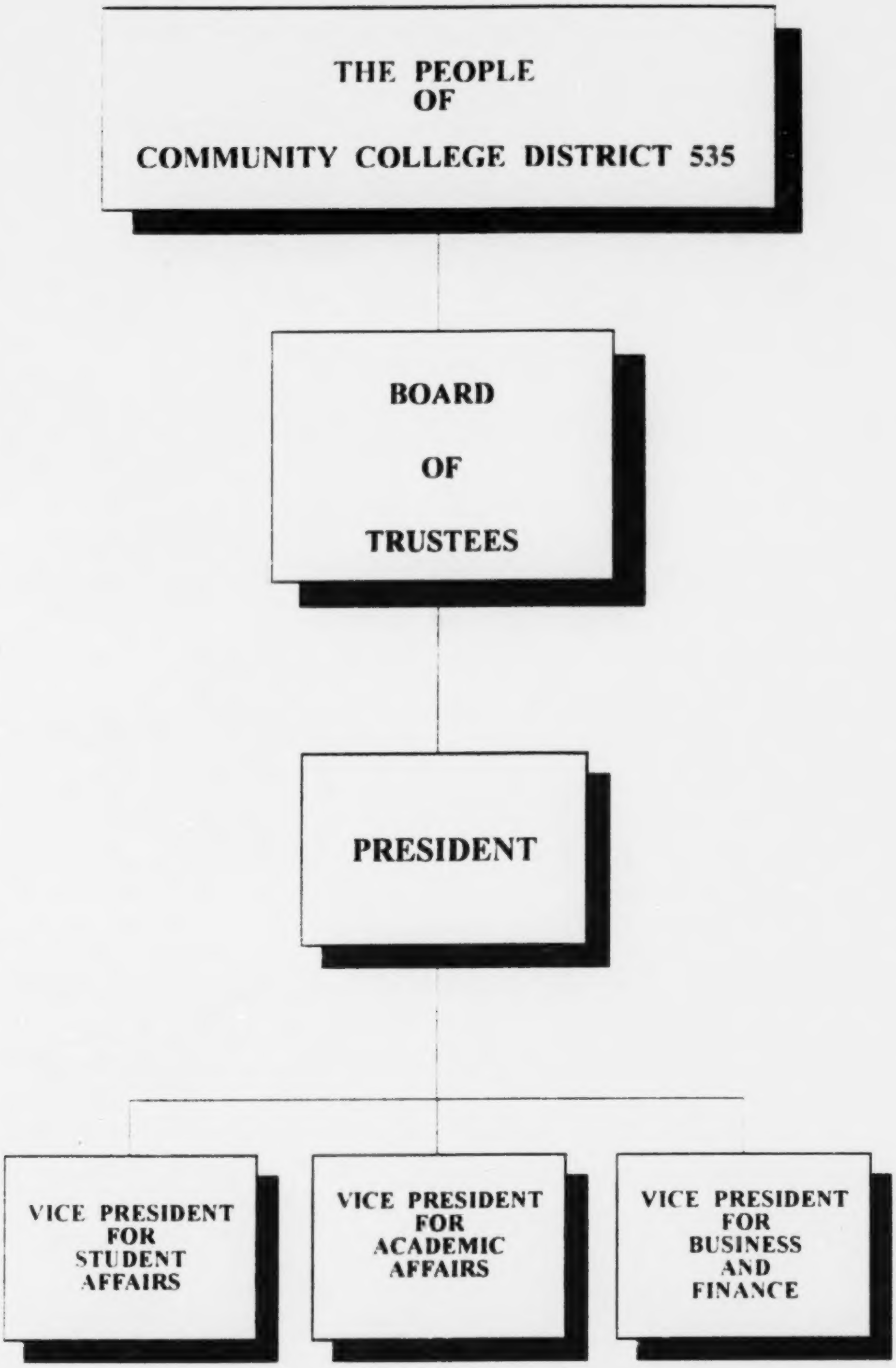
THE PEOPLE
OF
COMMUNITY COLLEGE DISTRICT 535
BOARD
OF
TRUSTEES
PRESIDENT
VICE PRESIDENT
FOR
STUDENT
AFFAIRS
VICE PRESIDENT
FOR
ACADEMIC
AFFAIRS
VICE PRESIDENT
FOR
BUSINESS
AND
FINANCE

OAKTON COMMUNITY COLLEGE
Community College District No. 535

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Chairman, Board of Trustees

Mrs. Joan B. Hall
Vice Chairman, Board of Trustees

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Student Member, Board of Trustees

Principal Administration Officials

Dr. Margaret B. Lee
President

Mr. David E. Hilquist
Vice President for Business and Finance

Ms. Mary L. Mittler
Vice President for Academic Affairs

Dr. Mary A. Olson
Vice President for Student Affairs

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Oakton - A Premier Community College

MISSION

Oakton Community College's mission is determined by the Illinois Community College Act, which establishes the statewide community college system. Stated simply, that mission is to serve the post-secondary educational needs of the residents of College District No. 535. It is through the following activities that Oakton carries out its mission:

❶ Baccalaureate and general education for students planning to transfer to four-year colleges or to earn an associate degree in the liberal arts, business, science, or pre-engineering.

❷ Occupational education to provide students with career training suitable for obtaining employment or enhancing occupational skills.

❸ General or developmental studies for students requiring additional preparation before they can begin college-level education.

❹ Continuing education for residents of the community desiring classes without having to enroll in formal college-level educational programs.

❺ Public service activities to meet specialized needs of the community; such activities may include workshops, seminars, and classes on and off campus.

❻ Student services, including counseling, advisement, testing, and special services.

PHILOSOPHY

Oakton strives to be a premier community college, which it defines in the following way:

> A premier community college is one that has a clear vision of the people it serves and their needs, and it designs its facilities and dedicates its

resources to meet those needs. It prides itself on the professionalism and excellence of both its faculty and its support and administrative staffs, and it fosters a sense of community among them. It provides its community with academic programs and support services in a challenging, creative, and caring environment. Its academic excellence and program quality are recognized both locally and nationally. It sees the student as a whole person and prepares students to succeed by providing opportunities for learning, both formal and informal. In sum, a premier community college offers educational experiences in breadth and depth to promote understanding of and full participation in the rich and diverse culture of the world community.

HISTORY

In April 1969 residents of Niles and Maine Townships voted to approve a referendum to establish Community College District No. 535, then to be a district covering approximately 50 square miles with a population of about 200,000. On June 25 of the same year the founding Board of Trustees met to legally establish the College district. Ray Hartstein, currently a member of the Board of Trustees and the only member from the first Board, was the Chairman of the founding Board. In July 1976 the district expanded again with the annexation of the Glenbrook and New Trier High School Districts. This addition almost doubled the College's geographical area and significantly increased the population and financial base of the District. In response to the General Assembly's mandate that all areas of the state be part of a community college district, the Illinois Community College Board approved the annexation of the Evanston Township High School District to Oakton in 1988. This final increase brought the District's service area to some 102 square miles with a 1996 population of just over 435,000 residents.

In January 1970 Dr. William A. Koehnline, founding President of the College, began the task of initiating and organizing a working community college. In September of the same year, with an operating expenditures budget of only $2,093,042, the College officially opened its doors to 832 students at an interim campus in an industrial site in Morton Grove. The first graduating class of these students received their diplomas just two years later, in May 1972. Dr. Koehnline continued to guide the College through these growth years until his retirement on July 1, 1984. In September, after the College had gone through an extensive search and interview process, Dr. Thomas TenHoeve, then President of Butler Community College in Pennsylvania, became Oakton's second President. On July 1, 1995, Dr. Margaret B. Lee, the Vice-President for Curriculum and Instruction at Oakton, assumed duties as the College's third President following a long and exacting national search and review of candidates.

In November 1971 Oakton joined with Maine Township High School District No. 207 and Niles Township High School District No. 219 to form the Maine-Oakton-Niles Adult and Continuing Education Program (MONNACEP), the state's first cooperative agreement between a community college and public high schools for the purpose of offering a joint program in adult and continuing education. Northfield Township High School District No. 225 was later added to the consortium. These moves, which combined the continuing education resources of the area educational organizations into a single entity, permitted MONNACEP to offer better and expanded programming while conserving assets and avoiding duplication of management and efforts. The three high school districts combined have equal representation with the College on MONNACEP's Board of Trustees. Effective in 1995 the name MONNACEP was officially changed to Alliance for Lifelong Learning, reflecting the program's emphasis on education within all segments of the district's population. Alliance for Lifelong Learning is considered to be an education program of the College and the results of its financial transactions are included in the College's financial statements.

In March 1974 the Illinois Community College Board approved a 172 acre site as the location for the new campus following a long and difficult process of planning for a permanent campus. Construction officially began on Sunday, October 26, 1975, with groundbreaking ceremonies at the site in Des Plaines. In June 1980 the College moved into its new home. The College continued to grow and added north and east wings to the building in 1983. Further growth led the College to purchase the 21 acre site of the former Niles Township High School East in Skokie in November 1989. The College had been holding classes in the facility for many years. In June 1992 the Board approved remodeling and construction budgets for both the Des Plaines and Ray Hartstein campuses. Construction began at both locations in 1994 and was completed ahead of schedule and under budget before the summer of 1995. A south wing was added to the building at the Des Plaines Campus and a completely new facility was constructed on the Ray Hartstein Campus in Skokie.

GENERAL DESCRIPTION

Location. The College is located just north of Chicago with Lake Michigan as its eastern border, the Lake-Cook County line as its northern border, and O'Hare International Airport just outside the southwest corner of the district. It includes all of five townships: Evanston, Maine, New Trier, Niles, and Northfield; one square mile of Wheeling township; and small portions of Norwood and Jefferson townships. The main campus is located in Des Plaines. A second campus in Skokie, the Ray Hartstein Campus of Oakton Community College, the former Niles East High School, was purchased November 1, 1989. The College's educational neighbors include College of Lake County to the north, William Rainey Harper College to the west, and Triton College and City Colleges of Chicago to the south. The area is served by excellent roadways leading into the City of Chicago as well as to the north, south, east and west, leading to all parts of the Chicago Metropolitan area, Wisconsin and Indiana. Residents have access to Metra commuter trains: the Chicago and Northwestern's north and northwest lines and the Milwaukee Road's north line. Both campuses are on established bus routes.

Demographics: The College's district is one of the most affluent areas of the United States and is an area interested in quality of education at all levels. In a 1989 study using projections, statistics and estimates of the U.S. Census Bureau (and as reported in the Chicago Tribune) done by Pierre de Vise of Roosevelt University, the Village of Kenilworth led all U.S. suburbs with a 1987 per capita income of $61,950. Data from the 1990 US Census confirms that ranking. The Villages of Glencoe and Winnetka ranked 22nd and 25th with per capita incomes of $44,235 and $43,053 respectively. The study also reported that two suburbs located within the District were listed in the top ten in the country by percentage as best educated for persons 25 years of age and older who had graduated from college: Kenilworth, number one with 77.5%, and Winnetka, number four with 65.9%. Both of these suburbs ranked fourth and fifth, respectively, in the number of prominent persons per 10,000 population listed in Who's Who in America.

Education. Within the College district are 27 elementary school districts and five high school districts. In a separate report in the Chicago Tribune, which examined scores from 199 high schools in and surrounding Cook County, New Trier High School, Winnetka, class of 1991 students scored an area high of 24.6 of a possible 36.0 on the American College Test. Glenbrook schools ranked third and seventh in the same study. In 1994, another report by SchoolMatch, a national consulting company, ranked all of Oakton's high school districts within the top nine percent in the country.

Recreation. Many park districts located in the district offer residents extensive facilities of all sorts for indoor and outdoor activities and programs. Indoor facilities include indoor tennis and racquet ball courts, ice skating arenas and fitness centers. Outdoor facilities include every variety of ball field, picnic areas, outdoor swimming pools, lighted tennis courts, and toboggan hills and skating rinks for winter sports. The park districts' facilities are supplemented by many Cook County Forest Preserve areas located within District boundaries.

Business. The College's district has low unemployment and one of the highest property values per community college student in the country. It consists primarily of bedroom communities, office buildings, regional and local shopping areas, and a small amount of light manufacturing and, therefore, is somewhat insulated from major changes in the economy. It has three major regional shopping centers and hundreds of smaller centers and strip shopping units. The area includes the corporate headquarters of Kraft, Allstate, G. D. Searle, Culligan, Washington National, Illinois Tool Works, Zenith, Brunswick, W. W. Grainger, A. C. Nielsen, and Household International, among others.

Accreditation. Oakton Community College is accredited by the Commission on Institutions of Higher Education of the North Central Association of Colleges and Schools. The College is recognized by the Illinois Community College Board and is a member of the American Association of Community Colleges as well as numerous other professional organizations.

FACILITIES AND SERVICES

Facilities. Oakton Community College District No. 535 has two campuses, one in Des Plaines and one in Skokie. The 435,840 square foot main campus, located at 1600 East Golf Road, Des Plaines, IL 60016, includes an 8,400 square foot Municipal Education Center completed in 1990 and a 7,300 square foot Grounds Maintenance building. The first phase of the campus was occupied in June 1980; Phase II was built in 1983; another addition was completed in 1995. The College occupies 193 total acres for both campuses, which include 25 acres of lake and drainage, 30 acres of athletic fields, 29 acres of parking lots, and a two acre prairie. The Des Plaines building consists of 65 classrooms, 46 labs, 154 offices, an 11,000 square foot gymnasium, a Performing Arts Center, a Visual Arts Center, and a community Business Conference Center.

The Ray Hartstein Campus, situated on 21 acres, is located at 7701 North Lincoln Avenue, Skokie, IL 60077. The campus was initially housed in the former Niles East High School, which was purchased from District 219 on November 1, 1989. The original building encompassed 362,951 square feet, over half of which was demolished in the Spring of 1993. The new building encompasses 128,900 square feet and houses 31 classrooms, 12 labs, and 75 offices. The generic term "offices" is used to describe all non-instructional areas of the College and includes administrative and faculty offices, student service and support areas, community service facilities, student lounges, and other areas. The College also uses 32,000 square feet from the old high school structure.

Educational Services. The College offers courses leading to degrees in two general areas: baccalaureate (transfer to a four-year college or university to earn a bachelor's degree or its equivalent) and career (vocational, technical). Students who select the baccalaureate program may receive an Associate in Arts degree, an Associate in Fine Arts degree in Art or Music, or an Associate in Science degree in General Science or Engineering. Those who select a career program may receive an Associate in Applied Science degree. Certificates in business, marketing, and management; health occupations; personal and public service; engineering and industry; and computer operations, administration, and management are also offered. Courses are scheduled both daytime and evening at either campus or at other sites throughout the District. A number of programs are offered in cooperation with nearby community colleges. The District's continuing education consortium program is a leader in the State of Illinois, enrolling approximately 17,500 people in nearly 800 courses and events each year (summer, fall, winter, and spring). Classes are held in facilities of the high school districts and other organizations within the College district.

Each degree program has a general education component and general elective or career curricula requirements which provide the special emphases unique to that program. In the Associate in Arts and Associate in Science degrees, the general education courses and their transferability to four-year colleges are particularly important. This core of general education courses is intended to provide all students with a common academic experience designed to equip each individual to live effectively as an educated person in society.

Student Services. The College also offers other services designed to insure that the student is successful and enjoys a well-rounded and supportive college experience. Instructional support services include help for all students who want to better understand how they learn and who want to develop, improve, and refine their learning skills. The College offers tutoring in a multitude of subject areas and workshops dealing with grammar, writing mechanics, and research papers. Special emphasis is placed on helping students for whom English is a second language, including tutoring, conversation groups, and workshops as well as assistance with registration, academic counseling, and financial aid. Students may also take College 101, a college success seminar, which helps enhance academic skills, interpersonal adjustment, cultural understanding, and career awareness; it sets the stage for academic success. Assessment testing is available/required in English, mathematics, and certain other subject areas for all students.

The College also provides other services to foster student development. Students have access to programs of special interest to adult and older returning students. Career service assistance includes information regarding term and summer employment, internships, apprenticeship programs, government jobs, volunteer opportunities, and current employment opportunities within the greater Chicago area. Student employees are managed through the Career Services office. Counseling services are available to all students from professionally trained faculty who help students with education and career planning as well as those concerns which might interfere with personal and academic growth.

The College also provides support for a full range of student activities such as clubs and organizations, intercollegiate and intramural athletics, and student government, which represents student interests to the administration, the faculty, and the Board of Trustees and supports social and entertainment events for the campus and the community at the College. The College maintains an Alumni Association for all former students and provides a speakers' service to interested groups within the District.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

GOALS AND OBJECTIVES

For the Fiscal Year period 1996 - 1999 the College has adopted the following general continuing goals and objectives:

➊ The College will examine its organizational structure with a view to positioning itself appropriately to carry out its mission in the present and for the future.

The basic administrative structural and organizational changes envisioned by the President were completed in FY 1997. Realignment of educational programs in the divisional structure were implemented in the Fall Semester of FY 1998. These changes have been incorporated into the organization charts for Academic Affairs. As part of the self-study and program review processes, attention is being given to consolidating similar educational programs such as Office Systems Technology and Computer Information Systems in order to streamline structure, improve internal communications, and enhance instructional delivery. With one Dean's position currently vacant and one just recently filled, the study is moving slowly. This phase of goal accomplishment represents fine tuning rather than major changes.

These past and future organizational changes represent no significant impact on total College finances; the realignment of Instructional Technology in FY 1997, for example, moved revenues and expenditures into the Auxiliary Enterprises Fund, replacing these items with more simply budgeted and controlled service charges in the Education Fund, but there is no substantive difference in combined revenue and expenditure levels.

➋ The College will initiate and direct an institutional self-study, incorporating program reviews for every area of the institution. That self-study will enable the College to respond to the need for reaccreditation and for federal, state, and institutional mandates for quality and accountability.

In Fiscal Year 1996 a North Central Association Steering Committee with representation across the institution was appointed to guide the process of preparing for the accreditation review by the North Central Association Commission on Institutions of Higher Education (NCA/CIHE). This committee, co-chaired by two faculty members, developed and initiated a self-study process that required each functional unit of the College to prepare a brief self-study plan and then to submit reports. These unit-level self-studies centered on key questions each area had identified as important for assessing its quality and performance. A specially appointed committee developed and administered a personnel survey in the Fall of FY 1997 as part of overall preparations for the NCA visit.

Oakton had also been invited by NCA/CIHE to engage in a Special Emphasis Self-study, the first community college to be so honored. In the past this option has been extended only to four year colleges or universities that are willing to give serious attention to a critical issue in order to contribute to institutional improvement and educational excellence. The study focused on selection of technology, its utilization, and educational and instructional impact. This special emphasis effort coincides with the regular self-study preparations for the NCA reaccreditation visit scheduled for October 1997.

In October FY 1996 the President was invited to speak to the Illinois Board of Higher Education (IBHE) about the Oakton's Priority, Quality, and Productivity (PQP) efforts, which is an ICCB initiative to examine college accountability in terms of instructional, public service, overall academic, and administrative functions. The Executive Director of the IBHE cited Dr. Lee's presentation as exemplary; a number of other community colleges have contacted Oakton to ask for assistance on their own PQP efforts.

❸ The College will develop a process that will enable it to plan for, and a structure that will allow it to administer, technology that both supports the College and is an integral component of its instructional programs

The College has been studying client-server computing solutions for several years in order to find the best solution which will meet its current and anticipated needs for both instructional and administrative computing support. The reorganization and combining of institutional computing functions reflects the emphasis on making the appropriate technologies available to all parts of the College community and on fostering the interdependence and synergy essential to a unified environment. The San Joaquin Delta System has been selected as the base for the student information portion of the environment; modifications to address Oakton's specific informational needs are currently under way. The Oracle database management system (DBMS) and the Oracle Financials have been selected for the business and administrative portion of the environment; work on tailoring these latter systems to the College's specific needs will begin shortly. Because both systems use the Oracle DBMS, integration between the two portions of the environment will be less problematic. These choices have allowed the College to avoid the Year 2000 problem with systems computing.

Implementing of the client-server computing environment has the additional benefits of providing a consistent working interface for both instructional and administrative computing, which will ultimately reduce training problems for all and improve data and information flow to those who make the management decisions. The College has also embarked on a four-year replacement cycle, based on the rate of technological change, for computers and related equipment; new equipment will go primarily to instructional programs and selected critical administrative positions. Replaced equipment will be recycled to other academic and administrative offices throughout the College; where practical, older equipment will continue to be used without upgrading. Software will be upgraded as necessary to foster instructional currency and facilitate administrative control and efficiency. During FY 1998 all College areas will begin using Microsoft Windows NT and Office 97 as the primary systems and applications packages.

The College is also continuing its efforts at enhancing and providing alternative education delivery methods such as video delivery of instruction and distance learning. Recognizing and satisfying the needs and learning processes of more than just the traditional student remains a prime concern in these areas. Business-education partnerships will figure significantly in the College's efforts in these areas.

❹ The College will restructure and redefine the current Personnel area to be the Office of Human Resources in order to make it more responsive to the needs of the people of the College.

The hiring of a new Director of Human Resources in March 1997 was a key step in accomplishing this goal. Intensive self-study occurred both before and after the Director's arrival and has resulted in a higher level of satisfaction with the operations and services of the office.

As the College staff population ages, the impact of retirement will have a significant effect on staffing levels and position definitions. Each position is examined when the incumbent leaves to insure that it is necessary to College operations and properly situated within the personnel definition structure. More retirement planning and services for employees are being implemented.

As technology has an ever greater impact on all aspects of College life, the Director is working on development of a comprehensive plan to administer staff development and training across the institution, integrating services and opportunities available within Human Services with other initiatives across the institution.

❺ The College will increase awareness of College programs and services across the district by coordinating marketing, recruitment, and retention functions with a strategy that emphasizes the one college concept while capitalizing on the two campus facilities.

The new Executive Director of Institutional Relations has begun to evaluate the requirements and responsibilities of that office, newly defined as part of the College's recent reorganization (see #1, above). Marketing and retention efforts throughout the College are being integrated and intensified. To broaden the College's presence in the community, the lines between credit and non-credit (professional development and continuing education) programs is being softened. The telephone enrollment campaign, through which employees from all areas of the College reach out to students not yet re-enrolled, has shown marked success and is likely directly responsible for reducing enrollment decline. The restructuring and integration of outreach, recruitment, admissions, and alumni is enabling the College to support a unified marketing approach in a variety of targeted areas. Especially through the activities of President Lee in reaching out to the College's neighbors, the institution is increasing its presence and reputation in the local education and business communities.

❻ The College will redesign and redefine its organizational structure to reflect the educational needs of the community, removing the division between adult and continuing education and credit programs.

All direct instructional activities have been consolidated under the office of the Vice President for Academic Affairs. The realigned division structure has been implemented and study continues to effect consolidation within instructional programs, where appropriate. The position of Assistant Vice President for Educational Services will remain open until instructional and administrative changes have been finalized. Efforts to integrate credit and non-credit instructional programs continue through marketing initiatives, programming, co-listing of courses, staffing, and advertising. As part of business-education partnerships, the College is placing special emphasis on services to small businesses without excluding other enterprises.

❼ The College will strive to position itself as the hub of the district's overall educational activities by strengthening existing and forging new linkages with other district educational institutions at all levels, by seeking new ways to serve the educational needs of business and industry, and by expanding outreach, interaction, and advocacy with legislators at the local, state, and national levels to further the interests of the College.

The President has been meeting with senior educational officials at all levels within the District to strengthen articulation and cooperation between the College and the other schools. There continue to be dialogues between the College and business and industry leaders within the District on how Oakton can best serve the educational needs of the business community in light of the constantly changing marketplace environment. A new initiative, the Education-to-Careers Partnership, which includes the College's primary and secondary education districts and business partners, held a symposium on this topic for education, business, and industry participants at the College in early October 1996. The College forged the first link in electronic teaching and learning by transmitting Oakton's Japanese language classes to Maine Township High School District 207 locations during the year. Area hospitals will be the next recipient of these instructional initiatives.

❽ The College will maintain its tradition of prudent fiscal management while pursuing more aggressively alternative sources of funding and while responding to community needs through the strategic reallocation of resources to reflect changing times and changing educational needs and priorities.

The College continues to explore alternative sources of funding through such programs as Planned Giving and cooperative partnership linkages with business and industry. The College also continues its practice of closely monitoring all of its fiscal activities to insure the best use of available resources. For example, through careful and aggressive bidding policies and procedures, the College was able to purchase sufficient additional computers to equip two complete instructional labs while still spending less than originally budgeted.

The College also continues to evaluate its financial operations and practices to insure that its unit cost remains not only one of the two lowest within its peer group of community colleges but also among the lowest within the entire state.

INDIVIDUAL GOALS

Both formally and informally, each area sets its own goals and standards for achievement on a continuing and individual basis. While the achievement of some of these goals can be easily measured through objective and quantifiable performance measures, some of these goals are by nature general and measures of attainment are subjective. For example, one of the goals common to a number of areas of the College is to assist the new and returning students at the beginning of the semester in every way possible, e.g., helping them to find their classrooms, helping them to register or change registration, and informing them of College services and activities for students. Volunteers from all sectors of the College, from the President and the Vice presidents to secretaries and counselors staff information tables at each entrance for the first week of the semester in order to provide the students with the information they may need to make their semester at Oakton a pleasant and successful venture. The volunteers have maps of the buildings; information about instructional support services, tutoring, student activities (clubs, performances, student government, etc.); handouts with important dates to remember, such as last day to drop a class without penalty; and student handbooks; and, perhaps, most importantly, give the students a friendly face to welcome and assist them. The volunteers can also direct the students to their classrooms or to other offices within the College for help with questions or problems. Although there are no quantitative measures of the value of this activity, both students and staff believe it contributes to the congenial atmosphere of the semester's opening days, provides invaluable assistance to the students, and should be continued as a successful student service activity. There are no readily discernible costs associated with this activity.

The Office of the Vice President for Business and Finance has the continuing goals of earning the Government Finance Officers Association of the United States and Canada (GFOA) awards for Excellence in Financial Reporting and for Distinguished Budget Presentation. Oakton received both awards in Fiscal Year 1997 and is again submitting its Comprehensive Annual Financial Report and its Annual Budget to GFOA for review. Achieving these goals is important because each review by GFOA improves the College's ability to communicate with the community which it serves. A new goal for FY 1997 was to submit the College's *Annual Report to the Community* to GFOA for review for the Award for Outstanding Achievement in Popular Annual Financial Reporting. Preparation of the submission involved close cooperation between Business and Finance and the Office of College Relations. With the receipt of the "Popular" award, Oakton becomes only the second community college in the entire country to receive all three awards for the same year. The goal for this coming year is to again submit all three publications for review by GFOA, building in improvements based on the reviewers' comments and suggestions.

As a third example, a continuing goal common to a number of areas is improving the College's enrollment. One of the methods used to attain this goal is to use a concerted telephone campaign, contacting students who had been registered the previous semester but had not registered as of a certain date for the current semester. This initiative began in Fiscal Year 1996 and has continued each semester. Undoubtedly the enrollment increase of 4.34% for that year was due, in no small part, to the Board members, administrators, faculty, and classified staff who participated as volunteers in the campaign. Although enrollment figures for Fiscal Year 1997 were down compared to the previous period, it is likely that these individual contacts with former students helped to ease potentially deeper cuts in enrollment numbers. For the Fall 1997 Semester, 3,318 calls were placed; 902 of those students contacted enrolled for the semester, generating 6,374 total credit hours. While some of these students might have registered for classes without the telephone reminder, the campaign certainly served to encourage some students, who might not have otherwise made the effort to continue their educational activities, to come back to the College. Many students contacted remarked that they appreciated the reminders and assistance the received through this program. The College plans to continue this initiative for the foreseeable future.

The College believes that total service to students constitutes its most important activity, and the realization of this belief can be measured by how the College uses its financial resources to further that goal. For Fiscal Year 1996 Oakton devoted 77.01% of its operating funds, the highest percentage in the state, to services to students, which includes instruction, academic support, and student services. The local area average was almost 13 points less at 64.38%; the state average was slightly more than the local at 65.04%.

Although there are no recognized benchmarks for an acceptable or minimum level of services to students, and while Oakton's achievement is certainly an enviable record, the College continues to look for ways to improve its allocation of resources to best serve the educational needs of the students and the District and maintain its leadership in this area.

Instructional Support Services (ISS) plays a significant role in helping students achieve academic and personal success. Services include individual and small group tutoring in study skills and subject areas, assessment testing services, and developmental education services. One goal of ISS has been to expand support services to students in the technology areas. Because of the enhancement of an additional lab and new equipment during the year, services in computer-related areas soared 73.13%. Since tutoring services form much of the core of ISS activities, a goal has been to maintain and improve availability and quality of the tutor cadre. With modified planning and scheduling, ISS realized a 3.71% increase in tutoring services for FY 1997 with no significant increase in the tutoring budget, and this during a year when total credit hours fell by 6.49%. While tutoring assistance is based primarily on student demand, ISS will continue to look for ways to further increase its tutoring services to students.

One of the goals of enrollment management is to reach out to students whose classes have been withdrawn and to find for them other classes which will meet their educational needs, and not incidentally improve the College's credit hour picture. With participation from the academic deans, staff from student services, admissions, and registration and records telephoned all 446 students who had been affected by withdrawn classes during the Fall semester. From this collaborative approach to student service, 306 students, or 68.6%, subsequently re-enrolled for one or more classes. While this initiative is too new to have a significant track record, it illustrates the imaginative commitment the College brings to completing its overall educational mission. The College intends to continue this activity in the coming semesters and hopes to improve the re-enrollment rate.

One of the primary goals of the Office of College Development is to support students through scholarships and grants. This office serves as the focal point for submitting requests to various granting agencies and coordinating other alternative funding activities. These monies provide direct tuition and fee assistance to deserving students and support the College in its efforts to assist students in making a successful integration into the educational environment. In FY 1996, College Development had a success rate of over 83% in soliciting grants; for FY 1997 grant submissions increased by 20% over the previous fiscal year (some requests have not, as of yet, been awarded). Typical of the grants received through this office's efforts, the Services to Establish Patterns of Success (STEPS) grant assists low income first generation students and low income students with disabilities by providing counseling, academic support, and cultural enrichment activities. Retention of students helped by STEPS program initiatives improved from 63% to 76% during the FY 1994 to FY 1996 period. And according to Federal reports, only 22% of the community colleges in the entire country received this particular grant. For the coming year this office seeks to improve on both the number of grants applied for and its success rate in receiving those grants.

The Budget Office submits a variety of reports to meet ICCB requirements, among which are the Uniform Financial Reporting submission; the C-1 Faculty, Staff, and Salary Data Report; the Resource Allocation Management Plan; the Unit Cost Study, and the Integrated Postsecondary Education Data System report. One goal of this office is to be more responsive in meeting report deadlines and submission dates. For example, the FY 1997 Unit Cost Study report was due to the ICCB on September 15, 1997; Oakton was the first community college in the state to submit its completed report, beating the deadline by a full three weeks. This is a continuing goal for FY 1998.

With over 120 functional units or offices in operating funds alone, it is impractical to list and discuss goals and goal attainment for each individual unit or office without being superficial and therefore trivial. It is not that the information does not exist but that its fair inclusion would seriously overburden this presentation. Each year approximately one-fifth of the College's programs and functional activities, both instructional and administrative, undertake program review, a comprehensive examination of the activity's functioning and role within the College and how well it accomplishes its mission and goals in support of the overall College efforts. This cyclical review effort focuses on the need for, the cost of, and the quality of the program or service as well as including a summary and recommendations for improving and enhancing the effectiveness of the unit within the College community. In Fiscal Year 1997 all major units of the College conducted modified program review in support of the self-study activities required for NCA reaccreditation as discussed above. This detailed evaluation is readily available to anyone who wishes to have a better understanding of a particular program's functioning, goals, and achievements in support of the College's educational mission.

General Information

Throughout the BUDGET and STATISTICS sections the reader will find information regarding the College's performance in a variety of areas: financial, of course; educational; and community activities, to name a few. For example, there is enrollment data for Oakton, ALLiance, and community programs for the last three years; there is a record of the academic awards the College has bestowed on its students since it first began graduating students; and there is a comparison of the College's unit cost record with the comparable records of the other community colleges in the state (Oakton compares quite favorably). The BUDGET section shows comparative financial data, both actual and budget, for the internal funds and programs of the College and the careful reader can easily discern not only how well the College manages its financial resources from year to year but also how the College plans to allocate its resources for the coming year. For some of these areas there are neither absolute nor relative standards which the College can use as a benchmark for judging performance.

Examine the matter of academic awards, for example. By graduation in the Spring of 1997, students had earned 193 Associate in Arts degrees, less than the 222 earned in the previous year but more than the 190 earned in 1982. How, then are the 193 degrees earned to be evaluated; is this an improvement in the College's ability to produce graduates or once again a failure to live up to the promise of numbers in the years earlier? Well, neither, actually, when every consideration is given to the mission and structure of the community college and the way it functions within the district it serves. In a four-year institution the vast majority of students enter as Freshmen with every intention of graduating at the conclusion of their studies, of obtaining a degree. In the community college, however, it is likely that the majority of students take classes for reasons other than the purpose of earning a specific degree or certificate. A student may take one or several classes to enhance workplace skills or qualify for a new position in his current or another company; a student may take classes for personal interest or enjoyment, like the student who takes a painting class but is generally uninterested in earning an art degree, or the student who takes a basic computer class in order to stay up with his children; a student may take a series of classes in preparation for a new or second career. These students probably are not interested in degrees or certificates; they want knowledge and training. In fact, on the average, approximately twenty-five percent of the students who attend Oakton already have a degree of some sort, from an Associates Degree to a Ph.D., and that percentage is slowly growing. As President Lee has so aptly noted, community colleges are becoming the graduate schools of the 21st Century.

So the 193 Associate in Arts Degrees earned at graduation in 1997 represent simply a historical marker in the life of the College. Fewer degrees awarded does not mean that the education system has failed the student, just as more degrees awarded does not mean greater success in serving the students. The real test, at the community college level, is whether the individual student is satisfied with his educational experiences, whether he feels that he has succeeded in achieving his own goals, has completed his own program for success, and has learned the information he wants and needs from the College's course offerings, which are benchmarked with similar classes at the four year institutions to insure cognitive consistency across the state. And according to College surveys students are satisfied - meet their goals - learn what they want to learn - about 92% of the time (and the reader may well rest assured that the College is working very hard to push that number to 100%).

Therefore the reader is encouraged to look at the statistical and budget information. It represents the record of a college working very hard to provide the best possible educational experience for each and every student with an optimal use of the resources available.

OAKTON COMMUNITY COLLEGE
Community College District No. 535

FINANCE AND ACCOUNTING

ORGANIZATION

The College has a fully integrated financial structure with a Vice President for Business and Finance who also, at the discretion of the Board, serves as the Treasurer of the Board of Trustees. The Treasurer is the custodian of all funds and receives them directly from the County and from the Illinois Community College Board. By College policy, the Treasurer also has the authority to invest funds belonging to the College. The Treasurer makes monthly reports of the financial activities of the College and quarterly reports of investments to the Board of Trustees. A summary of financial activities is produced both weekly and monthly and distributed to appropriate offices throughout the College.

Business and Finance is organized into an Office of the Vice President, Accounting Services, Business Services, and Facilities. The Office of the Vice President handles the preparation of the budget, the unit cost report, the IPEDS report, the C-1 report, budget transfers, the Resource Allocation Management Plan, and other activities relating to financial analysis and reporting. Accounting Services accounts for the receipt and disbursement of funds and the recording of the financial transactions of the College. This office provides financial guidance to the various elements of the College community and prepares the comprehensive annual financial report. Business Services manages the functional business service activities of the College. These activities include purchasing, telecommunications, shipping and receiving, printing services, food service, and the bookstore. Project and equipment bidding activities are managed through the Business Services office. Facilities includes the maintenance, housekeeping, groundskeeping, and public safety functions for the College.

BASIS OF BUDGETING AND ACCOUNTING

To insure consistency in financial reporting and economy of effort in financial operations and analysis, the College budgets and accounts for its financial operations on the same basis. The College maintains its accounts and prepares its financial statements in accordance with generally accepted accounting principles (GAAP) as set forth by Governmental and Financial Accounting Standards Boards (GASB and FASB), the National Association of College and University Business Officers (NACUBO) and the Illinois Community College Board (ICCB). As permitted by GASB, the College has elected to follow the American Institute of Certified Public Accountants (AICPA) College and University model for financial reporting purposes. These bodies require accounting by funds so that limitations and restrictions on resources can be easily accounted for. The

College's financial records are maintained on the accrual basis of accounting (with two exceptions) whereby all revenues are recorded when earned and all expenditures are recorded when they have been reduced to a legal obligation to pay.

The first exception is property taxes, which are recorded on a modified accrual basis. The College's property taxes are levied each year on all taxable property located within the District. In accordance with GASB Codification Section P70 for governmental funds, property taxes which are due within the current fiscal year and which are collected within sixty days subsequent to year end are recorded as revenue. The personal property replacement tax is recorded on the same basis as the property taxes. This provision is currently under review by GASB; at issue is the time period for recognition of property tax revenues.

The second exception is deferred tuition and fee revenue and expenditures. Revenues received and expenditures incurred prior to the close of the fiscal year and directly related to the summer semester of the next fiscal year are deferred (i.e., summer semester 1993 tuition is recorded in Fiscal Year 1994 even though the term started in June 1993, the preceding fiscal year). The purpose is to keep the term's revenues and expenditures together irrespective of calendar. Summer semester revenues and expenditures are budgeted on this basis.

As part of its budgetary organization and controls, instituted to insure compliance with legal provisions embodied in the annual budget and comprehensive annual financial report approved by the Board of Trustees, the College has established three fund groups to facilitate financial planning and reporting.

Fund Group	Fund
Current Unrestricted	Education
	Operations and Maintenance
	Auxiliary Enterprises
	Liability, Settlement, and Protection
Current Restricted	Audit
	Restricted Purpose
	Working Cash
	Bond and Interest
Plant	Operation and Maintenance (Restricted)
	Investment in Plant

All of the above funds are budgeted funds except Investment in Plant and Working Cash; all, however, are audited to insure compliance with budgetary controls and financial accountability. Investment in Plant serves only as a fund to record the value of plant assets and Working Cash serves only to account for the proceeds of working cash bonds; neither fund has either true revenues or expenditures.

The level of budgetary control (the level at which expenditures cannot exceed the appropriated amount) is established for each individual fund rather than the fund group and within the fund by object and function (which is the legal budget organization). Managers at all levels are charged with continuously monitoring expenditures within their programs. While the exact legal limits on expenditures are established by the amounts in the legal budget (within the ten percent transfer limitation), the usual practice is to monitor expenditures by program and by line item within the program. Minor unfavorable variances may be permitted on a case-by-case basis after appropriate review; significant variances require prior approval and are compensated through budget transfers. The Budget Office monitors expenditures to insure compliance with the legal budget requirements and limitations and with College policy on fiscal management. (see also "Changing the Budget," p. 52.)

The College also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at the end of each year; however, encumbrances are generally reauthorized as part of the following year's budget.

PROPERTY TAXES

The County Assessor is responsible for assessment of all taxable real property within Cook County, except for certain railroad property which is assessed directly by the state. Reassessment is conducted on a three year schedule established by the Assessor. The County Clerk computes the annual tax for each parcel of real property and prepares tax books used by the County Collector as the basis for issuing tax bills to all taxpayers in the county.

The County Assessor is responsible for appraising the value of all real property and railroad property not used for transportation purposes. Railroad property used for operations and pollution control equipment are assessed by the Illinois Department of Revenue. In Cook County, property is classified for assessment into six categories with various percentages of fair market value as follows:

1) commercial	38%
2) industrial	36%
3) rental-residential	33%
4) miscellaneous	30%
5) residential	16%
6) unimproved land	22%

The Assessors' valuations are subject to appeal by the taxpayer and then to equalization by the Illinois Department of Revenue. The purpose of equalization is to develop a common level of assessments among counties to provide a uniform basis for the distribution of state aid to schools and other state grant-in-aid programs. Equalization is accomplished by means of multipliers assigned to each county. A multiplier is applied to all assessments in a county except farm assessments (which are based upon productivity and sales) and state assessed property. The objective of adjusting assessments in this manner is to produce state-wide conformity in property assessments.

Property taxes are collected by the County Collector and are submitted to the County Treasurer, who remits to the governmental units their respective share of the collections. Taxes levied in one year become due and payable in two installments during the following year, generally on March 1st and on/about August 30th (although in the past fifteen years payments have been due as early as August 7th and as late as September 25th). The first installment is an estimated bill and is one-half of the prior year's tax bill. The second installment is based upon the current levy, assessment, equalization, and certificate to limit levy. Changes from the prior year will be reflected in the second installment bill. The tax levy submitted to the county must be approved by the Board of Trustees and reported to the County Clerk on or before the last Tuesday in December for the following collection year. The levy becomes an enforceable lien against the property as of January 1st immediately following the levy year (see also pp.137 - 143).

Taxes may be levied for a variety of purposes or funds. The following table lists the tax categories the College has used and the present status of each.

Tax Category	**Current Rate**	**Maximum Rate**	**Statutory Maximum**
Education Fund	0.1654	0.1750	0.7500
Operation/Maintenance Fund	0.03331	0.0500	0.1000
Audit Fund	0.0004	None	0.0050
Life Safety	0.0000	None	0.0500
Liability/Settlement/Protection Fund	0.0087	None	None
Bond and Interest Fund	0.00	*	*

*The rate depends on the value of the bond issue; no maximums are imposed.

The Current Rate in the table above is the levy rate from the 1996 tax levy. The Maximum Rate is the highest allowable rate as authorized by referendum within the district. The Statutory Maximum is the highest tax rate permitted by state law. The term "none" means no maximum is imposed. Other applicable tax categories include Building Bonds, Teachers Orders, and Public Building Commission Operation and Maintenance Fund, none of which the College currently uses.

PROPERTY TAX LIMITATIONS

Public Act 89-1, the Property Tax Extension Limitation Act (PTELA), placed a 5.0% limitation on the increase in property tax extensions from 1993 to 1994 (1994 levy collected in 1995) and at the same time froze the equalized assessed valuations (EAV) for one year. The ultimate effect of the freeze was to force levy calculations to use the prior year's EAV; thus the tax levy for levy year 1996 was based on the EAV for 1995 instead of 1996, as was the past practice. For levy year 1995 and beyond, the law limits the increase in property tax extensions to 5.0% *or* the percent increase in the national Consumer Price Index (CPI) for the prior year (not the prior month), whichever is less. For the 1996 levy year, on which the current budget is partly based, the change is measured from December 1994 to December 1995; this change was 2.5% , so the cap for the 1996 levy year is 2.5%; likewise, the CPI for December 1996 is 2.9%. Therefore, for calculating and testing the 1997 tax levy, which will be acted on by the Board of Trustees in December 1997 and provide revenues for Fiscal Years 1998 and 1999, it is necessary to use the EAV from 1996 and the CPI from December 1996 to verify compliance with applicable tax laws.

The general effect of PTELA is to limit revenue growth from property taxes to the rate of inflation plus an allowance for new property; however, taxpayers are still allowed to grant additional growth to a taxing district through referendum. The cap applies to the total, or aggregate, extension for a taxing district, so an increase in the tax extension for one fund can be offset by a decrease in the extension for another fund, because the cap applies to the total extension for the receiving district, not to the levy or to the rate. Furthermore, contrary to popular opinion, the cap does not prevent or limit increases on individual tax bills, which can increase from other factors, such as new construction or additions to the property, for example. New additions to the tax base, which are exempted from the cap in the first year, become part of the base the following year; in tax year 1996 this exclusion amounted to just 1.09% of the total EAV. While this discussion provides a reasonable general overview of tax limitation, the law itself is somewhat more complex and should be consulted for a more detailed analysis; such analysis will also specify limitation exceptions and exclusions .

TRUTH IN TAXATION

The Truth in Taxation Act imposes procedural limitations on the District's real estate taxing powers, requiring the District to publish notice and hold a hearing on its intent to adopt an aggregate levy in an amount more than 105% of the preceding year's extension. No amount more than 105% of the amount which has been extended or is estimated to be extended on the final aggregate levy of the preceding year may be extended unless the levy is accompanied by a certification of compliance with the publication and hearing procedures of the Act. The expressed purpose of the Act is to require published disclosure of, and hearing upon, an intention to adopt a levy in excess of the specified levels. Truth in taxation is independent of and unaffected by the property tax extension limitation laws.

The definition of "aggregate levy" under the Act excludes debt service levies, but the Act does require notice to be given regarding debt service levies. Levies made to pay principal and interest on bonds (or lease rentals to Public Building Commissions) cannot be reduced by operation of the Act.

BOND ISSUE

On December 17, 1991, the College issued $12,000,000 in General Obligation Working Cash Fund Bonds, series 1991, for the purpose of having sufficient cash on hand to meet day to day operating obligations. The working cash bonds were financed by an additional tax levy. Therefore, the bond issue had no financial impact on the operational budget. By statute the College is allowed to issue working cash bonds for up to 75% of operating funds property tax revenues and 75% of the CPPRT allocation. For Fiscal Year 1998 the estimated working cash bond limit would be $17.6 million or 75% of estimated actual revenues of $23.46 million. The bond issue was fully paid as of December 1, 1996. Ending of these payments effected a reduction in the tax levy by the amount for the bond principle and interest payments, which was $3.2 million on the 1995 tax year levy. The College has no plans to issue future working cash bonds. (see p. 89).

CASH MANAGEMENT

For the purpose of overall investment of excess funds, the College is governed by the Illinois Public College Act (Chapter 122-101, et seq.) and the statutes governing investment of public funds in the Illinois Revised Statutes (Chapter 85-901, et seq.). The fiduciary responsibility for the investments is entrusted to the College Board of Trustees, which has delegated that function to the Treasurer of the College.

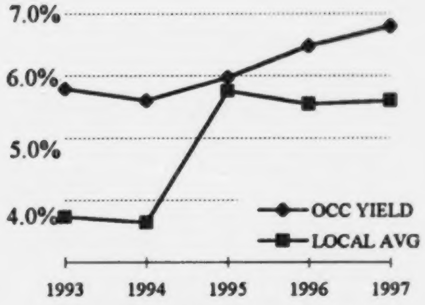
In keeping with existing Board policy, all investments of excess funds are to be made in a prudent, conservative, and secure manner and in accordance with approved guidelines. Designation of depositories of College funds is approved by the Board of Trustees.

In 1997 the College's investments from current funds generated $2,808,434 in investment income. The average investment yield increased from 6.35% in 1996 to 6.70% in 1997. The average rate of return for the Illinois Public Treasurers' Investment Pool rose from 5.21% in 1996 to 5.25% in 1997. The following table summarizes the College's investment position as of June 30, 1997.

Investment Category	(000)	% Total
US Treasury Bonds, Bills, and Notes	21,116	47.8%
Treasurers' Pool	5,287	12.0%
GNMA Bonds	17,799	40.2%
Total Investments	$ 44,202	100.00%

Investment interest revenues are allocated from the College's investment pool to the various funds based upon each fund's contribution to the investment pool's assets.

The College has enjoyed a relatively successful investment history over the last five years. For Fiscal Year 1997 the College's average yield on investments was one of the highest among all community colleges in the state, according to the Treasury Survey of Chicago Area Community Colleges.



Average Investment Yield

INVESTMENT IN PLANT

Investment in Plant consists of those assets of long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment. A comparison of Investment in Plant values is presented in the following table. The amounts represent actual and estimated original costs of the assets. In accordance with an option for public institutions which follow the AICPA College and University model for financial reporting, depreciation of general fixed assets is recognized in the College's Investment in Plant Fund. This is not a budgeted fund.

	Cost (000)	Accumulated Depreciation (000)	Net (000)
June 30, 1996	$ 77,743	$ 19,091	$ 58,652
June 30, 1997	79,870	19,565	60,305
Amount of Increase	$ 2,127	$ 474	$ 1,653
% Increase	2.74%	2.48%	2.82%

In Fiscal Year 1997 the College disposed of $2.3 million in obsolete, fully depreciated equipment, microcomputers, and discarded library books.

The College uses the following depreciation schedules:

1. Buildings	50 years
2. Library books	15 years
3. Equipment other than computers	8 years
4. Computers and peripherals	4 years

INSTALLMENT PURCHASE CONTRACT

The District purchased the Niles East site and buildings November 1, 1989, for $5.0 million, plus three years of partial use of the building at no charge to the high school district. The District has a non-interest bearing note with an audited outstanding balance of $1,000,000 on June 30, 1997, payable to Niles Township High School District No. 219 in $500,000 installments over the next two fiscal years. Another payment was made on July 1, 1997, for the Fiscal Year 1998 payment, leaving a new outstanding balance of $500,000 and one remaining payment.

INTERIM BORROWINGS

No Tax Anticipation Warrants or Notes have ever been issued.

CONTINGENCY FUNDS

Contingency funds are those expenditures budgeted but not assigned to any direct expenditure category to be used for emergencies or unforseen expense requirements. A typical reason for accessing these monies might be to cover the cost of additional faculty salaries or laboratory supplies for an instructional discipline in which the enrollment has increased dramatically, as happened, for example, to both chemistry (up 26.0%) and biology (up 49.4%) in Fiscal Year 1993. Contingency funds may not be expensed directly; they are used only by budget transfer to other expenditure categories. This insures that all expenditures are recorded directly in the programs to which they belong and avoids the later problem of having to separate salaries from supplies in order to make accurate budget analyses and financial comparisons. Because budget transfers change the original budgeted amount, budget to budget comparisons of contingency funds have no meaning once the budget transfers have been applied. Typically, only operating funds have contingency funds as part of the budget.

DEBT MANAGEMENT

As indicated by the financial and statistical data, the College continues to meet its responsibilities for sound financial management. All funds are projected to individually show a positive net balance at the end of the fiscal year, and the total of all funds will show an estimated positive net balance of $39.9 million at the end of the fiscal year. (see p. 60).

The Education Fund had previously shown a deficit because of discretionary funds which had been allocated to the Operations and Maintenance (O & M) Fund in order to meet facility development/redevelopment needs. These discretionary funds allocations have now reverted to the Education Fund. Furthermore, the fund balance in the Operations and Maintenance Fund continued to grow because of favorable interest allocations on fund balance investments and certain savings in facility operations. To resolve the unfavorable balance in the Education Fund, $7.25 million was transferred there from the O & M Fund in May 1997, which represented the tuition monies from FY 1993 and 1994, originally allocated to the O & M Fund but not utilized in the College's construction program, and which were not needed for future facilities. The transfer had been discussed with the ICCB and the College's auditors. Thus the FY 97 opening fund balance deficit of $4.84 million was erased.

The total debt obligation for the College consists only of the installment purchase contract, to be finished in 1998. By law the College is permitted to incur regular debt up to 2.875% of the district's assessed valuation; at the present time that limit calculates to $329.0 million on an assessed valuation of $11.44 billion, leaving the College's total current debt at 0.15% of limit. Given the College's excellent financial record, the present debt level constitutes no impediment to continued operations or any burden on revenue sources.

Overall, the College shows a very healthy positive net balance for all funds, in spite of recent extraordinary expenditures for new construction and remodeling necessary to meet the educational needs of the district (see also pp. 58, 60).

RISK MANAGEMENT

The College participates in the Illinois Community College Risk Management Consortium, which was established in 1981 by several Chicago area community colleges as a means of reducing the cost of general liability insurance. The Consortium is a public entity risk pool currently operating as a common risk management and insurance program for the member colleges. The main purpose of the Consortium is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and stop-loss reinsurance over the selected retention limit. In 1992 the Consortium added Worker's Compensation coverage. In Fiscal Year 1997 the College paid $339,724 to the Consortium for property, liability, and Worker's Compensation protection and received dividends of $69,895 due to favorable worker's compensation expenditures in 1992. Since the Consortium requests initial payments to cover substantially any losses to be incurred for that policy year, the College anticipates no future liabilities for incurred losses.

The College further self-insures against risk with modest deductibles on its various insurance coverages. These deductibles are sufficiently high to reduce insurance costs and low enough to pose no risk to the College's financial health.

The College also maintains a comprehensive self-insurance plan using a third party administrator as an option for employee health coverage.

OTHER FINANCIAL INFORMATION

Management of the College is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the College are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Each year, including the fiscal year ended June 30, 1996, the College receives a letter from an independent certified public accountant that there were no instances of material weakness in the internal control structure or violation of applicable laws or regulations noted during the audit. In addition, recommendations for improvement of internal control are suggested.

FINANCIAL REPORTING

State statutes require an annual audit of the College's financial operations by independent certified public accountants. The accounting firm of Arthur Andersen LLP has been selected for this purpose by the College's Board of Trustees. The auditors' report on the most recent financial statements and schedules is unqualified and is included in the financial section of the Comprehensive Annual Financial Report for the year ending June 30, 1996.

Additionally, each college is required to publish a financial statement, in a form prescribed by the Illinois Community College Board, in a newspaper of general circulation in the district prior to November 15 of each year. This statement contains pertinent financial data, including tax rates and extensions, assessed valuation, bonded debt, and summaries of revenues and expenditures supported by tax funds.

As an additional service to the district residents, the College publishes the presentation budget. This document includes financial summaries, comparative analyses, and statistical information relating to the College and its educational and financial operations.

The College also publishes the Annual Report to the Community, which contains a summary of the College operations and activities during the past year. It contains, also, limited summary financial information. This report most closely corresponds to a corporate annual report with an additional emphasis on financial activities.

EMPLOYEE RELATIONS

The District has three union affiliations with four bargaining units. The Illinois Education Association - National Education Association (IEA-NEA) represents the full-time faculty with a three year contract which expires in 1998. The IEA-NEA also represents the adjunct faculty who teach six credit hours or more with a contract which expires in 1999. The Illinois Federation of Teachers - American Federation of Teachers (IFT-AFT) represents the bargaining unit classified staff with a four-year contract which expires in 1999. The public safety officers are represented by the Fraternal Order of Police with a contract which expires in 1999.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

CAPITAL RESOURCE REQUIREMENT PLANS

In Fiscal Year 1991 Oakton Community College hired educational and architectural consultants to review the physical needs of the College for the next ten years. This review included a physical inspection of the newly purchased Ray Hartstein Campus in Skokie. The consultants reviewed Oakton's space needs in relationship to its recent growth, growth projections, mission to serve the educational needs of the residents within the district, and projected long term facility needs.

The educational consultant reviewed Oakton's needs with the Board of Trustees, administrators, faculty, staff, students, and community members. During the same period the architectural and engineering consultants reviewed the condition of the Ray Hartstein Campus. Based upon their reports and recommendations, the Board of Trustees and the administration decided to add 70,000 square feet of space to the Des Plaines Campus and to replace the existing facility in Skokie with a new 133,000 square foot facility, with the first priority the Ray Hartstein Campus in Skokie.

By the end of Fiscal Year 1995 the College had completed the construction, begun in Fiscal Year 1994, of the new wing at the Des Plaines Campus and the Phase I construction of the Ray Hartstein Campus. Yet to be completed are certain remodeling plans for the Des Plaines Campus and additional construction at the Ray Hartstein Campus, both of which were included in the original consultants' recommendations.

Project 97-1. Following the completion of the new facilities construction at the Des Plaines Campus, space is now available to expand and remodel the library as well as a variety of other spaces in the original Phase I and Phase II construction. Key to the remodeling is the expansion of the library, which is now 12,994 net assignable square feet (NASF). According to standards set for two-year colleges in 1990 by the American Library Association - Association of College and Research Libraries in conjunction with the Association for Educational Communications in Technology, the present space is approximately 35,000 NASF below minimum standards for a college the size of Oakton. Expanded space will bring the library to 20,645 NASF.

Instructional Support Services, now spread across non-contiguous rooms, will be consolidated into a central location, enhancing staff efficiency and affording better services to students. Another change includes new offices for Instructional Technology, which presently is located in a corner of the library area. The Alliance for Lifelong Learning will also have additional and remodeled office space.

Project 97-1 will be completed during the current fiscal year.

Project 99-1. This project includes the construction of additional classrooms, laboratories, and student, and office spaces at the Ray Hartstein Campus, adding approximately 20,850 NASF (33,909 gross square feet) to the recently completed facility. The present plan would add 3,000

NASF classroom space and 15,600 NASF of wet and dry laboratory space to the instructional capabilities of the campus. The plan also calls for an additional 2,250 NASF of office space, primarily for faculty offices.

FUNDING

The original total cost of the just completed capital improvement plan was projected to be $29.9 million, and the Resource Allocation Management Plan 1994 (RAMP 94) request for $22.4 million for construction was not approved, even in part, for state funding assistance. The 1993 submission (RAMP 95), which contained the request to the state for funding in the amount of $5.6 million to defray the cost of the much needed improvements to the College's educational facilities, was again not approved. RAMP 96 requested assistance in the amount of $8.35 million for Phase II of the Ray Hartstein campus construction and Des Plaines remodeling. RAMP 97 again requested $8.35 million for the additional construction and remodeling. RAMP 98, submitted to the ICCB in July 1996, requested $7.20 million with a College contribution of $2.40 million to fund the Phase II addition at the Ray Hartstein Campus. RAMP 99, submitted to the ICCB in August 1997, requested $7.43 million with a College contribution of $2.48 million to fund the Phase II addition at the Ray Hartstein Campus. The RAMP document serves as the primary capital expense request to the ICCB, which must then juggle its limited capital resources to provide assistance throughout the state. The state's financial position with respect to capital financing is uncertain at present, and it is unlikely that much, if any, assistance will be forthcoming. Capital financing from the state is dependent on bond financing, and the General Assembly did not approve the bond issue for Fiscal Year 1996; the bond authorization bill was passed for Fiscal Year 1997; it may be rejected again in Fiscal Year 1998. However, that approval is unimportant for Oakton because on the list of 34 projects submitted to the ICCB, Oakton's request was ranked number 33, not passed on by the IBHE recommendation, and not included in the Governor's request for FY 98.

A prudent course of action has dictated that the College plan for executing the remodeling and expansion programs entirely with internal funding, without reliance on any state resources, and this was accomplished in the recently completed construction program. The remodeling of the Des Plaines facilities is necessary for the improvement of educational and student services and will be completed during the current fiscal year, again without state assistance. Sufficient reserves have accumulated in the Operations and Maintenance Fund to permit a fund transfer of $2.45 million to the Operations and Maintenance Fund (Restricted) for the anticipated remodeling costs and equipment necessary to furnish the remodeled areas. The remaining remodeling amount has been budgeted in the current fiscal year.

The continued expansion of the Ray Hartstein Campus Phase II facilities is necessary and desirable but will not be functionally debilitating to the instructional programs if it is delayed. Other financial priorities, such as stabilizing the College's fund balances, debt reduction, and upgrading and enhancing the College's instructional and administrative computer systems have been deemed to have a greater requirement for the College's limited resources at the present time. However, the College would be prepared to proceed with the capital expansion if the state does approve its portion of the project funding requirements in future fiscal years; funding without state assistance is simply not practical at this time.

A breakdown of the Ray Hartstein Campus project financing is reflected in the following table.

Project Code	Description	State Contribution (000)	Local Contribution (000)	Total (000)
98-1	Addition at Ray Hartstein Campus Not approved for funding	$ 7,196.3	$ 2,398.7	$ 9,595.0
99-1	Total addition at RHC	$ 7,425.5	$ 2,475.2	$ 9,900.7
	FY 1999 request (planning)	351.9	117.3	469.2
	FY 2000 request (construction)	7,073.6	2,357.9	9,431.5

The amounts listed include all ancillary costs, such as utility connections and landscaping.

IMPACT OF CAPITAL SPENDING

The impact of the capital program began to have its effect in Fiscal Year 1995 as the newly completed facilities were gradually put to use; the partial year use had the effect of easing the costs into the College's expenditures. Additional costs included housekeeping increases and an increase in utility costs due not only to the new facilities but also to the unusual winter weather the area experienced. The new facilities undoubtedly were at least partially responsible for the increase in enrollment the College enjoyed during Fiscal Year 1996 with a revenue increase which more than offset the increased costs of operation.

For the library remodeling project, since there is no net increase in space, associated costs such as housekeeping and utilities should not increase. An improved library space will allow additional purchases of books and related materials, but these purchases will likely be phased in over several years or funded by alternate sources such as the Oakton Community College Foundation. The remainder of the remodeling changes will likely cause few additional operational costs since the net effect of the space changes will simply be to reorganize and make better use of existing space.

Should additional facilities be added to the Ray Hartstein Campus, associated costs for housekeeping, general services, and utilities will increase but less than in proportion to the square footage added. The most significant changes will likely come from improved opportunities for additional classes, expanded programs, and greater services to students. Faculty and supplies costs will rise in proportion to the number and types of additional classes and sections added. Direct service costs will increase but not significantly since current staffing levels will be sufficient to handle any increased services for some time to come.

Another factor in facilities costs involves the use of the facilities. Prior to completion of the new construction at the Ray Hartstein Campus, the College rented its old facilities to a variety of tenants, mostly educational. This situation permitted the College to treat the entire campus as an auxiliary enterprise, and the College accordingly charged itself rent to occupy space in the buildings along with the other tenants, who thus picked up a portion of the operating expenses of the facility. Now that the campus is no longer a rental facility, all of its operational costs have been moved into the Operations and Maintenance Fund from the Auxiliary Enterprises Fund. There will be a small net increase in operating costs because there are no longer rental income sources to defray costs; however, the increase is not significant because the other renters were not substantial contributors to the rental income. The operating expenses, then, appear in the

Operations and Maintenance Fund as staff, benefits, and supplies charges, among others, instead of simply rental charges payable to the Auxiliary Enterprise Fund.

A third factor in the facilities costs is the effect of inflation on delayed projects. Even though the scope of the RHC addition decreased by 2.3% GSF, the anticipated cost of the project increased by 3.2%. At some point educational necessity may collide with financial reality and decisions on enhancing the Ray Hartstein Campus will become much more difficult.

FUTURE PLANNING/OUTLOOK

The college understands that planning for the future is a continuous process, constantly reassessing the educational needs of the district residents and then moving to meet those needs. The recently completed facilities have sufficiently enhanced the College's capabilities for the near future, as enrollment improvements at the Ray Hartstein Campus clearly demonstrate. However, as the educational programs of the College change to meet the new challenges in fulfilling district residents' educational needs and goals, some additional facility changes may be necessary. For example, with the recent state and national emphasis on job training, it may be necessary to add additional laboratories for occupational training in areas such as welding or dental services.

The glamour, excitement, and newness of construction projects is only a part of the capital equation, however. Responsible management plans for the inevitable major maintenance tasks which arise, such as periodic carpet replacement in high traffic areas, repair and resurfacing of parking and driveway areas, cleaning and rehabilitation of the retention pond, and roof maintenance and repair, to name a few. And even new structures will require some preventative maintenance to insure and extend the building's useful life and maintain compliance with building and safety codes for public structures. The combination of additional facilities and aging structures and systems will serve to increase capital maintenance costs for the future. Current projections for the next five years estimate approximately $3.0 million will be needed to properly service the facilities under the current conditions; normal funding will support these financial requirements. Of course, these long-range estimates may change significantly as legal and perceived requirements change, the passing of the Americans with Disabilities Act (ADA) being a case in point.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Financial Outlook

GENERAL

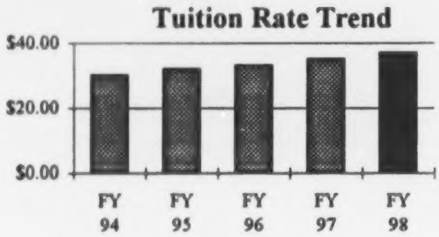
The current general financial situation can best be described as interesting. Local taxpayers have voiced real concerns about the level of taxation, particularly in the matter of property taxes and the distribution of the taxes collected, especially as it relates to education. The possibility of a General Assembly mandated permanent tax cap on property taxes in Cook County has come to pass in the form of Public Act 89-1, severely limiting revenue growth in this area. Interest rates have been relatively level for the last year and will likely remain so; College reserves, which changed little from last year, are projected to remain fairly constant, giving no significant change in investment revenues. Questionable economic situations, driven either by economic or employment considerations, have traditionally brought increased enrollments to community colleges as district residents return to school to improve existing skills or to learn new skills for new career paths; however, the favorable economy over the past year coincides with a corresponding drop in enrollments. The improved College facilities appear to have brought more students to the College as they take advantage of greater convenience in scheduling and additional classes afforded by the enlarged lab and classroom space, but that trend has not completely offset the enrollment erosion from Fiscal Year 1994 levels.

ASSUMPTIONS FOR LOCAL PLANNING AND BUDGETING

REVENUES

STUDENT TUITION AND FEES

The Board of Trustees has indicated a preference for students to continue to share the costs of their education but is concerned about the possible effects continued tuition increases will have on enrollments. In December 1995, the Board approved additional tuition increases to $35.00 for Fiscal Year 1997 and $37.00 for Fiscal Year 1998. In view of the current tax and state funding situations, an additional increase in tuition and fees remains a possibility since the College's present tuition is still one of the lowest in the state (six colleges have lower tuition rates, five in southernmost Illinois; Prairie State at $53.00 is the highest; 27 colleges have tuition rates of $40.00 per



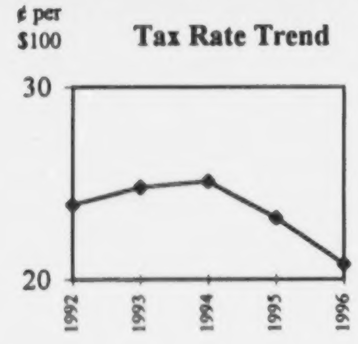
credit hour or higher (up from 18 in FY 97); seven (up from four) colleges have tuition plus average fee rates over $50.00 per credit hour; and the local area average, excluding Oakton, is $48.44 per credit hour, more than $10.00 higher than the College's FY 98 tuition/fee average). Even with the recent tuition increase, students will still contribute only 21.15% of operating funds revenues and only 17.10% of total revenues for Fiscal Year 1998, both down slightly from Fiscal Year 1997. By comparison, the Fiscal Year 1996 (the latest available comprehensive data) audited state average student tuition and fees contribution to operating funds revenues was 28.32%, the local area average was 28.44%, and Oakton trailed at 21.76%. The reduced tuition rate for senior citizens has no significant impact on enrollment revenues. (see pp. XX-XXX, XXX-XXX).

INVESTMENT REVENUES

The investment markets, from which the College derives a small portion of its total revenues (5.87%), will likely show fairly consistent yield for some time to come, resulting initially in a slight increase in revenue levels. As the general economy has improved and jobs are slowly added to the job market, the Federal Reserve Board had been cautiously manipulating and finally holding interest rates to control the rates of inflation and growth in the economy. The direction current static rates may take in the future is particularly uncertain because the economy is growing on the fine balance between inflation and recession. Although the primary construction on both campuses has been completed, the remodeling activities for the library and associated services as well as future technology requirements may have a minor impact on the investment revenues as the College finances these activities. Barring any radical changes in economic conditions, the importance of investment revenues to the College will remain basically unchanged for the foreseeable future.

PROPERTY TAXES

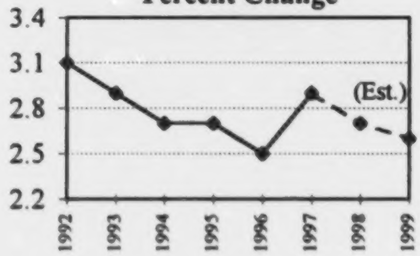
There will be only a slight increase in the operating revenues from local property taxes for the current year, due primarily to a very modest increase in the tax levy as it is affected by the tax cap, Public Act 89-1; for all funds, the budgeted tax revenues will fall by $701,209 (2.82%) following the expiration of the working cash bond levy; corresponding levy rates will fall -10.56%. The amount of tax revenue which could be collected by taxing bodies three years ago was effectively frozen as levies were to be extended at the previous year's assessed valuation levels regardless of the rate generated by the levy. For Oakton, the total amount increased slightly because the levy amount to retire the bond issue increased. The valuation of the property in the District was reassessed during the 1992 tax year and assessed valuations increased approximately 17.67% only to be frozen for one year after



that. The 1995 reassessment increase was 10.09%. The combined impact of the reassessments and the tax cap was that the effective tax rate for the district decreased but revenues rose only at the limits of the cap. For the 1997 levy year (December 1997), the tax levy cap will limit revenue growth to 2.9%. (see pp. XX-XX)

Public Act 89-1, which effectively placed a cap on the tax extensions (and not the rates), is having a significant effect on property tax revenues for the district. Tax revenues can increase only by the amount of the Consumer Price Index (CPI) increase, which for levy year 1996 was 2.5% and for 1997 will be 2.9%, and other sources of revenue will be needed to compensate for additional expenditures required by contractual personnel costs, program improvement and expansion, the impact of technology costs, and greater service to the community through the community colleges. While economies of operation can assist in balancing the budget, the College will have to explore developing additional sources of revenue in order to accommodate the limitations imposed by property tax reform, especially since local government revenues account for 59.23% of the College's total operating revenues. There is currently little reason to suppose that the CPI will deviate significantly from its history. Even if the CPI does rise significantly, which is quite unlikely in the current economic climate, the absolute cap of 5.0% in PA 89-1 would take effect. (see pp. XX-XX, XXX-XXX).

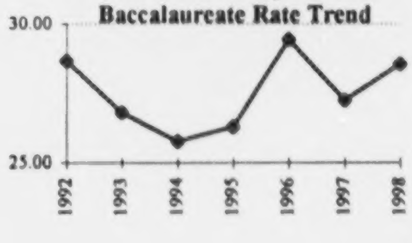
Consumer Price Index Percent Change



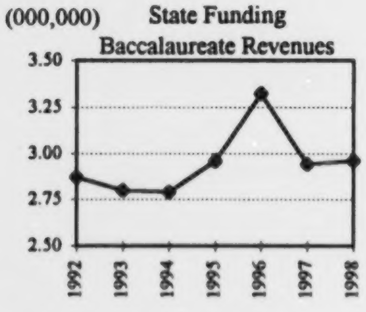
STATE CONTRIBUTIONS

The most significant unknown in the revenue equation is the state contribution, dependent as it is upon the perceptions and attitudes of the politicians. On the one hand, education has become an important issue in enabling people to qualify for many of the jobs in an increasingly technical and service-oriented business climate; but more education costs more money and taxpayers are not particularly anxious to increase their contributions to governmental bodies. The Governor's 1997 proposals for restructuring state education funding met with particular resistance in the General Assembly as each faction maneuvered to court public favor; in the end there was no funding reform and, with an election on the horizon and potential candidates already posturing for a favorable position balancing educational funding needs with fiscal conservatism, reform is unlikely soon. Fiscal Year 1994 funding was up somewhat, but just $51,178 above the Fiscal Year 1991 level (an increase of only 0.87% over three years), and this at a time when reimbursable enrollment had increased by 15.31%. Although reimbursable enrollment

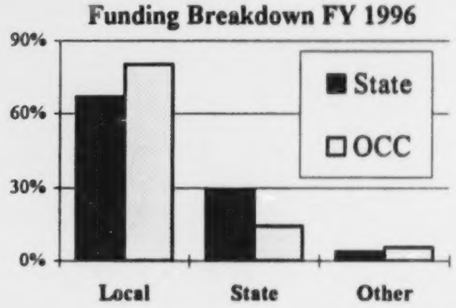
State Credit Hour Funding Baccalaureate Rate Trend



fell 1.62% in FY 1994, the state reimbursement rates increased sufficiently to give the College a 5.2% increase in credit hour grant revenues for FY 1996. The FY 1995 credit hours slumped just enough that even an overall increase in grant rates still resulted in a decrease of almost $39,000 in revenues. Reimbursable credit hours for FY 1996 increased by 5.58% to boost the overall funding increase for credit hours to 6.84%. FY 1997 credit hours fell by 4.66% and will likely result in at best little or no increase in credit hour grant revenues for FY 1999.



Because other state grants have continued modest growth and additional monies were added for FY 1998 for deferred maintenance funding, overall state contributions increased by 7.56% for the current year. However, credit hour grants account for 84.59% of the College's total revenues from the state, so the impact of enrollment-based funding is significant. At the current budgeted rate, the state provides only 13.84% of operating funds revenues, down from 24.53% in Fiscal Year 1987. The audited average among all community colleges in Fiscal Year 1996 was 29.32%, approximately double Oakton's audited entitlements of 14.27%. State funding for operating expenditures may continue to shrink relative to other funding resources regardless of enrollment trends during the funding period. Given the erratic pattern of credit hour grant rates during the last ten years, state entitlements will remain at best uncertain as the grant rates fluctuate and educational funding emphasis at the state level changes. The state has occasionally been behind in payments due; thus, the state's financial condition and its ability to maintain funding must be considered questionable. Because of these factors, planning tends to show cautionary reliance on state resources (see pp. XXX-XXX).

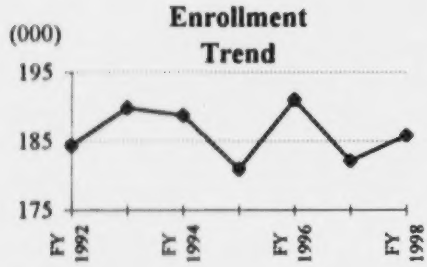


FEDERAL FUNDING

The current debate in Congress about the role of the federal government in funding a variety of programs, from aid to educational initiatives such as Department of Education Co-op programs to loan and grant programs such as Pell grants, leaves financial planners with reservations about these funding sources as well. Students depend upon these federal resources to assist them in continuing their educational objectives and may be unable to continue if these financial programs stop or are significantly altered; this, in turn, would affect the College's enrollment and revenues. Conversely, initiatives regarding welfare reform and the role of education in helping people to break away from the welfare cycles could have a significantly positive effect on the College's educational programs and revenues. How any additional entitlements would affect operating revenues remains to be seen, since federal grants frequently are for specific programs and would be accounted for in the Restricted Purposes Fund; the effect on operating revenues might well be merely indirect, such as providing loans or tuition waivers/grants to students.

Further complicating the federal picture are the recently enacted educational tax provisions. The available programs are overlapping and can be confusing to the student-citizen. These tax code changes are too new to have had any influence on student populations as of yet, but it is possible that enrollments might grow because students may perceive that the net cost of education is decreasing.

ENROLLMENT



The effect of enrollment fluctuation, of course, is the pivotal link between revenues and expenditures. Increased enrollment improves student tuition and fee revenues and may contribute toward stabilizing state credit hour grant revenues if, as discussed above, these rates fall. However, more students mean additional costs - for faculty salaries and benefits, for laboratory supplies and equipment, and for service and maintenance, for example. Even with the new college facilities, enrollment increases will be limited by available classrooms, particularly in lab science and computer-related classes, although this limitation is much less critical than it was several years ago and the College is continuing to improve its laboratory facilities for both hard sciences and computer classes. Current classroom spaces are generally filled between 8:00AM and 1:00PM and between 6:00PM and 10:00PM. Attempts to schedule more classes in the afternoons, when classroom space is not so crowded, have been largely unsuccessful but the effort continues; jobs and other commitments appear to exert a primary demand on students' time during this period. Weekend classes have had some appeal to students and initiatives to improve weekend college enrollments have had limited success, but many classes are not suited for weekend scheduling. The consensus is that enrollment will remain flat or average only small increases or decreases for the next few years, and the present budget was constructed generally on that basis. However, early enrollment figures for Fall semester Fiscal Year 1998 show a decrease of 3.0% headcount over the previous corresponding period, in spite of a variety of special initiatives to attract and retain students.

The effects of the changing economic base are just beginning to be really felt. Many companies have position vacancies but cannot find qualified employees, that is to say, those with the education and training to perform the job's duties, even discounting experience factors. Computer application familiarity, for example, is frequently seen by employers as a required skill, just as the ability to punch numbers on a Burroughs adding machine was an essential workplace skill for many positions in the decade of the '50s. While there will always be a need for a skilled precision machinist to build one-off parts on an engine lathe, increasingly the need is for the machinist who has both the mechanical skills to set up the tooling correctly *and* the computer skills to operate and troubleshoot the CNC controlling computers for a production lathe. Furthermore, these are no longer just apprentice skills to be learned on the shop floor; today's applicant needs the mechanical skills as well as the thinking skills necessary for effective shop operations. The community colleges can be perfectly positioned to provide these kinds of skills to future workforces. Business-college partnerships can help to defray the sometimes staggering program start-up costs; these same partnerships can provide a continuing parade of students who add to the enrollment totals as well as enhance the workforce.

It should be noted that the community colleges, unlike many other higher educational institutions, generally have open-ended enrollment. This means that enrollment can increase as much as the facilities and resources will allow rather than being limited by enrollment quotas or, for example, Freshman class size. This has a significant impact on budgeting approaches. In the latter case, a known number of students to be admitted (the quota) will produce a given revenue base in tuition and fees and require reasonably definable expenditures for instruction and support, all of which can be predicted with a fair degree of accuracy. Open-ended enrollment policies, on the other hand, require that planners make a reasonable estimate of possible enrollment levels and then plan on that basis of uncertainty. (It is unusual for enrollments to vary wildly from the historical trend, but it can happen. When Evanston was annexed to Oakton's district, for example, enrollment jumped an average nine percent a year for two years before settling back to a more normal 3.5% increase per year.) Inevitably, then, current and past year actual requirements for supporting a given student population will be prime determinants in forecasting future requirements, with allowances for limited variances, rather than working from a known future student base. (see pp. XXX, XXX).

OTHER

Performance Based Funding is an ICCB-sponsored initiative pilot to test the efficacy of basing a portion of the funding community colleges receive on how well they meet certain performance goals. Currently thirty states use performance measures in the state budget process, either directly or indirectly. A pilot program has been recommended for the FY 1999 budget with colleges capable of earning up to two percent additional funding based on the total ICCB allocation to the college in the prior year. Colleges will have the flexibility to use these funds as discretionary monies, so their use will be unrestricted and may change from year to year. The pilot will initially measure five areas of achievement: student satisfaction; student educational advancement; student success in employment/continued pursuit of education; transfer rate; and workforce, technology, or responsiveness to local needs. This represents a possible $129, 156 addition to revenues for FY 1999 for Oakton. The ICCB has absorbed most of the administrative overburden for data collection for the pilot, so the initial cost impact to the colleges will be minimal.

The ICCB is investigating the possible modification of the current system of inter-district chargebacks. Chargebacks are the supplementary tuition fees charged back to an out-of-district student's home community college when that student enrolls for a program or course of study not available in the home institution. Currently each college establishes a local chargeback fee in accordance with state-mandated calculations based on adjusted qualified expenditures and certified credit hours. For Oakton the chargeback rate for FY 1998 is $142.78 per credit hour. The proposal would reduce charges for certain state-wide or regional programs and provide state supplemental funding to the colleges. These changes will likely have no significant impact on the Oakton's operations since the applicable FY 1997 revenues and expenditures represent only 0.23% and 0.59% respectively of Education Fund finances.

EXPENDITURES

While revenue planning involves estimating the course of external factors, expenditure planning involves controlling internal factors as well as external factors. Guidelines developed by the Board of Trustees and implemented by the President's Council were reasonably direct. Staffing was permitted to increase only to the extent that it was required to support the new facilities. With contracts in place for faculty and staff, enrollment projections would be the only significant variable affecting salaries. Every effort must be made to limit other increases in expenditures such as supplies and travel. Capital equipment expenditures were permitted to increase to the extent required to support new facilities and to implement the College's modernization programs in the computer fields. Commitment to Excellence expenditures were limited to those initiatives which represented extraordinary requirements or tested new programs and ideas; a few continuing Excellence initiatives were incorporated into the regular budget as approved permanent budgetary increases.

PERSONNEL COSTS

With the completion of contract negotiations in the prior year for both faculty and classified staff, salary and benefits costs, fixed by contract, can be projected with some certainty for the next year and two years respectively. The overall cost of health benefits has risen steeply over the last few years and will probably continue to increase significantly for some time to come. The College's portion of the benefits cost, however, was limited contractually to no increase for Fiscal Year 1996 and four to five percent over the following contract years; covered employees must pick up the remainder of the program cost increases. An additional uncertainty is the debate within the Federal and state governments on a variety of reforms; the impact on existing health and retirement plans may be significant, especially if costs are shifted to the states. Overall personnel costs for the future can also partly be controlled by limiting staffing levels while still maintaining an appropriate level of services.

SUPPORT AND SUPPLY COSTS

Costs of supplies, materials, and contractual services will also increase, generally in line with inflation, although some areas, such as paper and printing costs, may show unusually high increases, as they did during Fiscal Year 1995 and again in Fiscal Year 1996. Recurring expenditures for software upgrades and new computer programs to support the educational needs of the community will continue, particularly as the College proceeds with the transitions to a client-server computing environment and to operating system changes. Greater efficiencies in internal and curtailing some non-critical activities will help to ease the financial stresses in these cost areas. Greater use of technology, such as using e-mail for messaging and internal communications instead of paper, and careful use of resources will assist in cost control as well.

EQUIPMENT

Education in the age of technology requires the equipment necessary to give students the technical background and training which will be the basis for current and future jobs. Rapid advances in hardware and software development will force educational programs to upgrade their equipment in order to keep students current with workplace technologies and practices. The ordinary increases may be tempered somewhat by significantly lower prices for computers and high technology equipment, brought about by increased competition, innovation, and productivity gains in these industries, but continuing changes in software, especially, will require additional expenditures in the supplies category. A case in point is the lower prices for memory, both RAM and hard drives, which the College specified in the computers planned for Fiscal Year 1998 replacement programs. The College has specified a four year replacement cycle for computers and related equipment; new equipment will go primarily to instructional programs and selected critical administrative systems. Where practical, older equipment will continue to be used without upgrading.

COST CONTAINMENT

Several years ago the College initiated the Value Improvement Through Productivity (VIP) program. The objective is to explore college-wide efficiency measures while also maintaining and enhancing quality education. The College needs to respond to economic efficiency issues by pursuing selective cost containment measures which can be implemented without in any way diminishing the quality of education provided by the College. The philosophy of saving money is encouraged throughout the institution by building awareness that effective cost savings frequently come from the compilation of a number of small savings as well as from large savings. Typical initiatives include greater use of e-mail for distribution of messages/information throughout the College, reducing the number of copies of forms, using electronic requisitioning to eliminate separate purchase order requisitions and forms, encouraging the use of direct deposit for payrolls, and consolidating some operations and processes. Some savings and productivity gains can be realized by the College's computer recycling programs, whereby older computers in the instructional labs are re-used in offices throughout the College where the need for state-of-the-art computers is not a critical necessity.

OUTLOOK

Given the present uncertain economic environment and unresolved initiatives in government, the College's financial outlook remains cautious. Revenues show a modest relative budget increase for the current year but there is no certainty that they will increase significantly in the following years. The best estimate is that revenues will show no substantial increase for Fiscal Year 1999 and beyond other than those already discussed. The property tax extension limitation required by Public Act 89-1 places a severe limit on tax revenue increases, and the mood of the voting public is such that a referendum to increase taxes beyond the cap or the locally approved referendum limit is unlikely. The state contribution position to community college education still remains unclear as well, given that current credit hour grant rate funding levels are generally below those for Fiscal Year 1987 (the increases in real dollars being attributable wholly to enrollment increases). The best one can hope for is that funding levels increase sufficiently to cover any possible enrollment decreases and leave total state revenues at least comparable to the current Fiscal Year. Only increases in student tuition and fees and a sizable increase in private funding would remain as viable sources of revenue to pick up the slack, clearly a singularly difficult position for both the College and the students. Although the students, in the past, have generally been supportive of the College's modest increases in tuition and fees and will likely continue to support reasonable increases, uncontrolled increases could quickly bring the College to the point of diminishing returns in terms of enrollment, in spite of its position as one of the least expensive community colleges in the entire state. Private funding and cooperative agreements can be a viable source of revenue generation, particularly if there is some success in nurturing education-business partnerships, but these sources can be difficult to initiate and maintain. And given the current debates in Congress over federal programs, funding from that source can only be considered questionable.

The prudent course of action, therefore, dictates that every effort be made to control expenses while still maintaining the quality of education, technological foresight, and responsiveness to community educational needs which has so far in the life of the College characterized the educational programs and service to the community. Only continued responsible fiscal planning and control at all levels and a strong effort to develop and maintain alternative funding sources will allow the College to maintain its healthy financial posture.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Discussion and Analysis of Grant Distributions to Community Colleges

The accompanying table shows the amount of grants to the community colleges and Oakton's share of the state grants for Fiscal Years 1996 and 1997.

Credit Hour Grants

Credit hour grants are distributed on the basis of reimbursable credit hours earned two years prior to the year to be funded in six categories of instruction. Previous fiscal year instructional costs per credit hour (as determined in the unit cost reports) are adjusted to reflect the inflationary increases for the future fiscal year. Other dollar amounts may be added to the credit hour grant total on a per credit hour basis, such as improvements for teaching and learning and improvements in adult basic and adult secondary instruction. (See the table ICCB Determination of Credit Hour Grant Rates by Funding Category.) In Fiscal Year 1998, credit hour grants account for 63.03% of ICCB funding to the colleges, down from 64.49% in FY 97; for Oakton, credit hour grants account for 84.59% of OCC revenues from the ICCB, which means that a change in credit hour grant rates or total reimbursable credit hours will have a more significant impact on revenues than at many of the other colleges.

Small College Grants

The small college grants are allocated to sixteen districts identified by the ICCB as less able to fund certain discretionary expenditures because a greater percentage of their assets are allocated to fixed institutional costs due to lower enrollment levels. The limit is 2,500 full-time equivalent students; Oakton's enrollment is far too large to qualify for this grant.

Equalization Grants

Equalization grants provide funds to supplement local tax revenues and achieve a minimum statewide average local tax revenue per student, since local tax wealth varies significantly among the districts in the state. The local tax revenue available per student (FY 96 data) throughout the districts varies from $496.68 at Illinois Eastern to more than $3,600 at Lake County, Harper, Elgin, and Oakton (even though Oakton's tax rates are among the lowest of all the community colleges). According to statewide average calculations, each district should receive $2,057 per FTE in-district student in Fiscal Year

1998. Equalization grants will be funded at $1,903, or 92.5% of the statewide average, up from 90.7% of the state average level in FY 97. Oakton does not qualify for this grant.

Special Populations Grants

Current statutory provisions require a grant base of $20,000 per college with the remainder of the appropriation distributed on the basis of remedial and adult basic and adult secondary (ABE/ASE) credit hours earned two years prior to the year to be funded. In Fiscal Year 1995 these instructional categories accounted for 25.05% of Oakton's total reimbursable credit hours and generated $289,739 in FY 97 grant distribution. Using that year as a base, the state increase for FY 98 will be distributed based on the number of zero expected family contribution students per district. Oakton will receive 4.56% of its state funding from this source, comparable with the 4.58% of total state grant allocations.

Workforce Preparation Grants

Previously one grant category, this grant area was split into three initiatives for Fiscal Year 1997.

Business and Industry Services. This grant provides for a base of $50,000 per district (up from $35,000 in FY 97) with the balance of the grant being allocated on the basis of business, technical, and health occupational credit hours to support employment training and business assistance centers at each college. These categories account for just 20.54% of Oakton's total reimbursable credit hours in FY 97, down from 25.22% in fiscal Year 1987. This initiative is roughly equivalent to the previous workforce preparation grant category.

Education-to-Careers Programs. This grant requires a base of $100,000 per district with the remainder being allocated to districts on the basis of three measures: the number of persons employed within the district, the unemployment rate per district, and the number of welfare recipients per district. This grant is used to establish partnerships with local schools, businesses, and employment and training agencies to facilitate educational transitions.

Student Support Service. This grant is allocated to each district based on headcount enrollment. It will be used for student testing, assessment, and tutoring and for providing study skill, job placement, and child care assistance to students.

As a group, these grant initiatives account for 5.51% of the College's state grant revenues, which compares favorable with the general 4.50% state distribution. Higher than average student headcounts and employed population density improve Oakton's position in receiving these types of grants; conversely, low occupational credit hours, a lower unemployment rate and fewer welfare recipients in the district reduce the College's share of these funds.

Advanced Technology Equipment Grants

Again, a single grant category in Fiscal Year 1996, this grant was split into two component parts in FY 97.

Instructional Equipment. This grant initiative is allocated to the colleges on the basis of business, technical, and health occupational credit hours. The purpose of the funds is to purchase state-of-the-art instructional equipment. As noted above, even though the total number of credit hours has grown, the percentage of these categories of Oakton's credit hours has declined by 18.56% over the last eleven years, and this decline has a negative effect on the College's share of this state funding allocation. This initiative is comparable to the previous Advanced Technology Equipment Grant category.

Technology Support. This was a new initiative for Fiscal Year 1997. It is designed to support technology infrastructure, transmission, training, and maintenance costs. It was distributed with a $100,000 base per district and the balance allocated on a student headcount basis in FY 97. For FY 98 the grant rate is $75,000 per district with the remaining amount distributed according to three factors: geographic size of the district, the number of telecommunications market service areas per district based on regional consortia data, and the annual student headcount.

These two initiatives account for 3.63% of the College's total state revenues, down from 4.02% in Fiscal Year 1997. However, Oakton's share of the state total for this grant group is just 2.44%, a little less than what the College would receive if the grant were simply divided equally among the forty colleges (counting Chicago City Colleges as one entity).

Deferred Maintenance Grant

This grant is targeted at the more than $80 million in deferred maintenance needs at the community colleges, which range from roof and boiler replacement to operational maintenance needs, such as carpet or floor tile replacement. The distribution is based on a quartile ranking of gross square feet per college. Chicago and Illinois Eastern, being multi-college operations, received credit for multiple campuses. Oakton ranked in the first quartile and received the maximum allocation. These funds account for only 0.75% of the state's contribution to the College.

Retirees Health Insurance Grants

This grant provides financial support to the districts for health insurance programs for retired community college employees who are not covered by any state administered or subsidized programs. It is distributed based on the number of retirees certified by the State University Retirement System and represents 0.96% of Oakton's state distribution.

The accompanying table (Analysis of Grant Distributions to Community Colleges) contains some interesting data about the College's position within the state funding allocations. Total state appropriations in the listed categories increased by 3.90% over prior year levels; however, the College increase was 7.56%, which means that relative to total available dollars, Oakton's share improved from 2.32% in Fiscal Year 1997 to 2.41% in Fiscal Year 1998. That the increase was quite small relates to the College's most favorable property tax revenue situation. Declining relative enrollments as a percentage in the occupational credit hour categories mean relative reductions in credit hour, workforce preparations, and advanced technology equipment grants (when compared with state totals). And while Oakton ranks sixth in FTE enrollment and seventh in reimbursable credit hours, the College was just 13th in percent increase and eighth in total dollar increase in state funding.

The 6.87% increase in credit hour grants is attributable to improved enrollments in Fiscal Year 1996 and an increase in grant rates. Unless grant rate levels increase significantly, FY 99 credit hour grants will be lower than current levels, reflecting the 4.66% decline in reimbursable credit hours. Obviously, maintaining a healthy enrollment picture is a key element in providing adequate funding levels for the College's instructional and educational service programs. Other factors such as geographic size and the number of telecommunications market service areas per district are beyond the College's ability to control.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Analysis of Grant Distributions to Community Colleges

Fiscal Year 1997

Type of Grant	Credit Hour	Small College	Equalization	Special Populations	Workforce Preparation	Advanced Technology	Deferred Maintenance	Retirees Health Insurance	TOTAL
Total Grant Amount	166,589,952	1,920,000	55,094,452	11,700,000	11,150,000	9,150,000	0	2,699,282	258,303,686
% Increase over FY 96	1.02%	113.33%	6.56%	0.00%	162.35%	112.79%		3.82%	7.47%
% of State Total Grants	64.49%	0.74%	21.33%	4.53%	4.32%	3.54%		1.05%	
OCC Total Grant	5,111,818	0	0	289,739	304,278	241,643	0	56,683	6,004,161
% Increase over FY 96	-0.75%	n/a	n/a	7.99%	174.01%	115.78%		4.17%	5.40%
% of OCC Total Grants	85.14%	0.00%	0.00%	4.83%	5.07%	4.02%		0.94%	100.00%
OCC % of Grant Type	3.07%	0.00%	0.00%	2.48%	2.73%	2.64%		2.10%	
OCC % of State Total	1.98%	0.00%	0.00%	0.11%	0.12%	0.09%		0.02%	2.32%
Highest Grant Amount	33,176,335	120,000	12,286,874	6,687,504	1,153,776	891,536		631,411	
Receiving College	Chicago		Chicago	Chicago	Chicago	Chicago		Chicago	
2d Highest Amount	12,304,872	120,000	5,320,205	315,559	592,996	498,866		162,875	
Receiving College	DuPage		Belleville	Triton	DuPage	DuPage		DuPage	
Lowest Grant Amount	686,574	120,000	52,654	42,262	157,013	139,224		0	
Receiving College	Spoon River		Prairie State	Spoon River	State Comm. Coll.	Spoon River		Heartland & State	

Fiscal Year 1998

Total Grant Amount	Credit Hour	Small College	Equalization	Special Populations	Workforce Preparation	Advanced Technology	Deferred Maintenance	Retirees Health Insurance	TOTAL
Total Grant Amount	169,167,510	1,920,000	58,426,405	12,300,003	12,075,006	9,600,005	1,999,350	2,899,356	268,387,635
% Increase over FY 97	1.55%	0.00%	6.05%	5.13%	8.30%	4.92%	new	7.41%	3.90%
% of State Total Grants	63.03%	0.72%	21.77%	4.58%	4.50%	3.58%	0.74%	1.08%	% incr
OCC Total Grant	5,462,813	0	0	294,441	355,898	234,719	48,150	61,784	6,457,805
% Increase over FY 97	6.87%	n/a	n/a	1.62%	16.96%	-2.87%	new	9.00%	7.56%
% of OCC Total Grants	84.59%	0.00%	0.00%	4.56%	5.51%	3.63%	0.75%	0.96%	100.00%
OCC % of Grant Type	3.23%	0.00%	0.00%	2.39%	2.95%	2.44%	2.41%	2.13%	
OCC % of State Total	2.04%	0.00%	0.00%	0.11%	0.13%	0.09%	0.02%	0.02%	2.41%
Highest Grant Amount	32,434,991	120,000	12,073,664	6,874,102	1,157,459	880,730	317,050	721,460	% of state
Receiving College	Chicago		Chicago	Chicago	Chicago	Chicago	Chicago	Chicago	
2d Highest Amount	12,604,217	120,000	5,518,058	333,262	597,931	492,207	132,600	158,966	
Receiving College	DuPage		Logan	Triton	DuPage	DuPage	Illinois Eastern	DuPage	
Lowest Grant Amount	648,831	120,000	0	48,763	174,682	121,812	33,150	9,654	
Receiving College	Metropolitan		13 colleges	Spoon River	Metropolitan	Morton	8 colleges	Wood *	

* Heartland and Metropolitan have not been in existence long enough to have retired personnel certified by SURS as is required.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

ICCB Determination of Credit Hour Grant Rates by Funding Category

	FY 1996 Unit Cost	TIMES Cost Ratio	Equals FY 1998 Weighted Estimated Cost	LESS Tuition & Fees	LESS Local Tax Contribution	LESS ISBE Grants	LESS Other Revenues	PLUS Program Improvement	**EQUALS FY 1998 Credit Hour Grant Rate**
Baccalaureate	147.60	1.0451	154.26	42.37	66.68	0.00	17.59	0.92	**28.54**
Business	157.87	1.0451	164.99	42.37	66.68	19.32	18.81	0.92	**18.73**
Technical	181.77	1.0451	189.97	42.37	66.68	19.32	21.66	0.92	**40.86**
Health	203.13	1.0451	212.29	42.37	66.68	19.32	24.21	0.92	**60.63**
Remedial	149.91	1.0451	156.67	42.37	66.68	0.00	17.86	0.92	**30.68**
ABE/ASE	101.24	1.0451	105.81	0.00	66.68	13.80	12.06	0.92	**14.19**
Weighted Averages	146.15	1.0451	152.74	34.05	66.68	7.23	17.42	0.92	**28.28**

These figures demonstrate the typical calculations used to determine the credit hour grant rates for each of the funding categories reimbursed by the ICCB. Current and projected unit cost figures provide the basic starting points for these calculations. All figures are state-wide and weighted averages.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Budget Procedures

Making the Budget

The budgeting process actually begins years before the first number is ever set to paper. The Board of Trustees and the President's Council have discussed the plans for the future of the College, its goals and directions. These goals and priorities are most evident in the Program Review reports and the Resource Allocation Management Plan (RAMP) that the College prepares and sends to the ICCB on an annual basis. Program Review is a process of self-evaluation which critically analyzes all of the programs of the College on a cyclical basis. RAMP is the basic planning document for capital expansion and is used by the ICCB for developing capital requests as part of the ICCB budget request to the Illinois Board of Higher Education and the state for funding. Long range planning, however, is a continuous process which takes place at the various management levels of the College and involves administrators, faculty, and staff in a coordinated effort to constantly improve the College's ability to best serve the residents of the District. It is ultimately the Board of Trustees, operating through the President's Council, which sets the final guidelines necessary for the preparation of the budget. Responsibility for insuring that the process is completed properly and in a timely manner has been delegated to the Vice President for Business and Finance.

The task of actually preparing the final budget document falls to the Budget Office, an office of the Vice President for Business and Finance. In addition to preparing financial portions of state-required reports, preparing the unit cost report, preparing the tax levy documents and resolutions for Board approval, and preparing other budget-related financial and credit hour grant documents, the Budget Office, under the direction of the Vice President, serves as a focal point for activities related to establishing the new budget for the coming fiscal year. These activities include, for example, coordinating controllable expense requests, publishing various budget documents, performing the financial studies necessary to determine appropriate non-controllable expense allocations, and compiling all of the disparate parts into a unified budget document for presentation to the Board of Trustees, the College, and the residents of the District.

The process of putting the numbers onto the paper begins in the fall with a memo to all administrators which establishes the schedule for budget submissions and due dates for the coming budget. The President's Council, in conjunction with the other administrators, and at the direction of the Board, establishes the general allocations of available resources and the general expenditure determinations necessary to meet the specific educational goals of the College. The Budget Office coordinates the activities of the schedule and, near the end of the process, prepares a preliminary budget which the Vice President for Business and Finance presents to the Board in early May for review, comments, and suggestions by the Board members. Any remaining changes, revisions, and corrections are then made to the budget document. At least thirty days before the final budget is approved by the Board, the Budget Office publishes the legal budget and makes it available for public inspection, as required by state law. Traditionally, the Board of Trustees approves the final budget at its June meeting. Because the budget is approved prior to the start of the new fiscal year, a continuing resolution is not required. The final budget is then translated into the financial system used by the Accounting Office and becomes the fiscal operating document for the College.

Oakton uses a modified centralized form of budget procedure in which some portions of the budget are determined by the President's Council through the Budget Office activities and other portions are determined by the responsible administrator in consultation with his/her faculty and staff, all within certain guidelines established by the Board of Trustees and the President's Council (i.e., general supplies may not increase unless compensated by a decrease in some other controllable area). This procedural organization allows the College to carefully monitor and direct the budget process, while still allowing the responsible administrators the control and authority they need to best develop their programs and functions in a manner consistent with the overall mission and needs of the College. Coordination of budget activities is essential and is accomplished through regular and special management meetings at all administrative levels.

Consequently, all revenue projections are established through studies done by the Budget Office, and are based upon enrollment projections, state credit hour grant funding levels, tax levies, and other applicable information. Expenses are finalized in several different ways. Certain expenses are considered controllable, which means that, within limits, each administrator has the ability to control the level of expenditure; controllable areas include expenses such as contractual services, printing costs, travel expenses, and general supplies. Other expenses are considered non-controllable, which means that the expenditure level is not generally subject to unilateral change by the administrator. These include salaries (which are set contractually), benefits costs, and other charges established on a pro-rata or college-wide basis. Controllable expenditures are integrated into the budget through the balance-of-budget requests submitted by the area administrators after review by the appropriate vice president. Expenditure levels are then reviewed again as a whole by the vice presidents to insure that the requests meet guidelines previously established. Non-controllable expenditures are integrated into the budget based upon financial and statistical studies executed by the Budget Office. These studies generally conform to well-defined limits and guidelines previously outlined for control of those expenditures.

Four categories of expenditures are handled separately: personnel, remodeling, capital equipment, and Commitment to Excellence. Each of these general areas is budgeted individually and then integrated into the final budget document. The process is best illustrated by examining the procedures used for determining capital equipment expenditure levels. All administrators are asked to submit requests for capital equipment for each of their areas. Capital equipment is defined loosely as items which generally cost more than $500.00, have a useful life of at least four years, and which would not normally be procured through the supplies and materials budget category (software, for example, regardless of price, is considered a supply item). Requests are submitted electronically to the Budget Office, which assembles the individual requests into a master request list distributed to appropriate administrators. The President's Council, in coordination with the other administrators, considers the financial capabilities and the goals and educational objectives and needs of the College and then accepts, rejects, or revises the requests on a continuing review basis until final equipment determinations have been reached. After the Board of Trustees gives preliminary approval to the level of funding established by the final equipment determinations, the Budget Office prepares a final capital equipment request list for the Board. This list serves as the basis for individual equipment purchases in the new fiscal year and as authority for integrating capital expense funds into the final budget document. The process, in total, requires some difficult choices because there are simply never enough resources to satisfy every program's needs and desires. Staffing requests and Initiatives for Excellence requests are handled similarly. Remodeling requests are evaluated on a continuing basis throughout the year and integrated into the budget without a separate listing being published.

The College actually produces, with the publication of this form of the annual budget, two budget documents. One is the traditional line item budget, which includes the legal budget required by the state. Previously, this was the only form of the budget published by the College; it lists all revenues and expenditures by category in each program. Its primary use is in preparing the individual expenses in each of the separate budget categories within each of the programs and funds. However, it does not provide summaries of revenues and expenditures by object category and provides only the briefest summaries of revenues and expenditures by program and fund categories. It is primarily an internal planning and operating document. A typical page from the line item budget, along with an explanation of how to read the page, is included in the Appendix. It is also the form of the budget publication which traditionally receives formal approval by the Board as the budgetary operating document for the College. The line item budget generally runs about 400 pages long.

The second form of the budget which the College publishes, beginning with the Fiscal Year 1993 Annual Budget, is the presentation budget document. This form is actually much more informative to those who are not intimately involved in the budgeting and monitoring process. It not only compares previous revenue and expenditure levels with the proposed budget levels but also provides a wealth of additional information necessary to the understanding and appreciation of the budget. It includes financial summaries by program, summaries by function, summaries by fund, comparative analyses with prior year budgets, and statistical information relating to the financial operations of the College. It explains terms and concepts necessary to the understanding of the budget and its organization. It also explains and illustrates many of the procedures and decisions necessary to producing a comprehensive and responsible budget for the operation of the College and its activities. It is designed to illustrate the goals and activities of the College and to demonstrate how the College develops its plans and then implements those plans to satisfy its mission of educational service to the community. It was designed for the average resident of the District who wants to understand how the College is being managed financially. Because it is a synopsis of the detailed information contained in the legal/line item budget, separate Board of Trustees action is not required prior to publication, which is typically delayed until proper collection of comparative and supporting information can be assembled.

As a final step in the process, the approved budget is distributed throughout the College and to appropriate locations throughout the District, particularly public libraries. Some copies are sent to other community colleges as part of a continuing effort to share information and improve budgeting processes and procedures. Copies of the approved legal budget are also sent to the ICCB and the county clerk's office in conformance with state law.

Public Participation

The College is a public entity, substantially financed by funds from taxpayers, both from the local district and from the state. As such, the College has a responsibility to communicate with the residents of the District. This is accomplished, in part, by publication of financial documents such as the Comprehensive Annual Financial Report and the annual budget and by publication in local area newspapers of financial events and pending decisions of public importance. Public participation is welcomed at meetings of the Board of Trustees.

At least thirty days prior to the time the Board takes action on the budget, a notice is placed in local newspapers covering the District, noting the preparation of the legal budget and its availability and setting the time and location of the scheduled meeting to approve the budget. Copies of the tentative combined legal/line item budget, which notes that Board action is still required, are sent to local District libraries for public perusal, usually about three weeks prior to the Board meeting. Residents are always invited to comment on financial matters by speaking at Board meetings or by contacting the members of the Board. During the approval process at the Board meeting, time is allotted for public comment and discussion concerning the proposed budget.

Oakton officials are occasionally asked to address various groups and meetings in the District on matters which concern the College's financial plans and the impact of those plans on local residents and businesses. This open communication helps to assure that interested District residents are kept informed of the College's progress in meeting its educational and financial goals. It also assists in keeping the College informed of the needs and concerns of District residents.

Changing the Budget

It is rare when a budget is constructed with such intuition, foresight, and uncanny luck that it does not need to be changed. All budgets must be planned to allow for changes in revenue and expenditure levels or shifts in resource requirements between line items. For example, faculty salaries are budgeted based in large part upon previous teaching loads and upon projected program enrollments. If a program suddenly becomes more popular and enrollment increases substantially, it will be necessary to schedule more faculty resources to cover the increased loads. Excess funds in one program may be reassigned to cover the shortfall in the other program. Perhaps, as another example, labor negotiations are not finished and salary issues have not been decided. A prudent financial manager would not assume that there will be no raises simply because the issue is undecided. Careful management dictates that a reserve be set aside to cover possible salary increases, usually budgeted in some type of contingency account. When the actual raises have been determined, the contingency funds can be transferred to the appropriate salary accounts.

Accounting controls depend, in part, upon monitoring spending levels against budget levels. Monies budgeted for one purpose should not be spent for another; that is to say, faculty should not be paid from equipment accounts. Spending in some accounts may stop unnecessarily only because funds are not budgeted sufficiently in those accounts or because extenuating circumstances arise, such as a major piece of vital equipment needing replacement. Auditing the status of the funds is also easier if budget amounts have been amended to reflect appropriate levels of spending authorization.

Procedurally, the budget, once it is published in the form of the legal budget, may not be changed until it is acted upon by the Board of Trustees. At the time of initial approval, and at any time thereafter, the Board may make changes to the budget. In fact, only changes which have been approved by Board resolution may be made to the budget.

Some changes are initiated automatically, such as those changes which transfer funds between salary line items to account for contract approvals. The Budget Office and the Accounting Office prepare these adjustments and write the resolution which the Board then acts upon at a regularly scheduled meeting. These types of transfers are considered routine. The non-routine changes must originate from an administrator who sends a budget transfer request to the Budget Office through the area Vice President. The request includes the amounts to be transferred and the specific accounts to be debited and credited together with a rationale for the transfer. When the request has received administrative approval, it is included in the resolution to the Board. Generally, budget transfers are not made for amounts less than $1000. After the resolution has been passed, the Accounting Office adjusts the budget amounts accordingly. Close cooperation and communication between the Board of Trustees, the

President, and the President's Council have insured that the budget transfer process works smoothly.

State law, as an additional control on financial matters, places restrictions on budget transfers. The law recognizes legal and non-legal types of transfers. (The word "legal" as used here refers to a transfer which would make a change to the legal budget.) Non-legal transfers are those made within the same program and within the same object group. There is no limit on the number or amount of non-legal transfers which may be made, and, theoretically, non-legal transfers may be made without formal Board approval. An example of a non-legal transfer would be transferring funds from the staff salary account to the part-time faculty salary account in the Biology program. Legal transfers, however, are transfers between programs and/or object groups, require formal Board approval, and are limited in total by law to not more than ten percent of the fund total. An example of a legal transfer would be transferring funds from the Art program faculty salary account to the Enrollment Management capital equipment account. A cumulative record of all budget transfers, both legal and total, is included in a summary section of each budget transfer resolution acted upon by the Board of Trustees to insure appropriate compliance. The following chart details current legal transfer limits for each of the funds.

FUND	**Total Budgeted Expenditures**	**Legal Transfer Limit (10%)**
Current Unrestricted		
Education	$ 31,319,076	$ 3,131,908
Operations & Maintenance	3,892,005	389,201
Auxiliary Enterprises	10,902,934	1,090,293
Liability, Settlement, Protection	1,405,515	140,552
Current Restricted		
Audit	45,510	4,551
Bond & Interest	0	0
Restricted Purposes	5,768,708	576,871
Plant		
Operations & Maintenance (Restricted)	$ 3,585,405	$ 358,541

The law places an additional restriction on transfers between funds after the Board of Trustees has approved the legal budget. Such transfers are prohibited unless the College goes through the entire budget approval process again, including publication of public notice, a public hearing, and Board of Trustees approval by resolution.

Typical General Schedule - Significant Budget Events

Following is a typical generalized schedule of the budgeting process. Specific action dates may change from year to year and are therefore not included.

October	Revision/updating of Budget Request Procedures book.
	Publication of the budget schedule to all administrators.
	Submission of requests for additional/revised staffing.
November	Submission of remodeling requests.
	Preliminary approval of tax levy by Board of Trustees.
December	Publication of tax levy notice.
	Final approval of tax levy by Board of Trustees.
	Submission of required tax levy information to County.
	Approval of staffing requests.
January	Submission of capital equipment requests.
	Distribution of balance of budget worksheets to administrators.
February	Distribution of preliminary equipment request lists.
	Submission of Initiatives for Excellence requests.
	Submission of balance of budget worksheets.
March	Distribution of preliminary Excellence request lists.
April	Approval of final capital equipment requests.
May	Approval of Initiatives for Excellence requests.
	Presentation of tentative budget to Board of Trustees.
	Publication of public notice of meeting to address budget.
	Publication of legal budget for public participation.
	Distribution of tentative legal/line item budget.
June	Approval of budget by Board of Trustees.
July	Submission of approved legal budget to ICCB.
September	Publication of presentation budget.

Use and Tracking

While the presentation budget is primarily a communications document, presenting the College's financial plans to the residents of the District in a reasonably compact, but informative, format, the line item budget document is primarily a controlling document. By comparing the line item budget with corresponding entries in the weekly and monthly accounting summaries, responsible officials can monitor the progress of expenditures in their areas and make adjustments, such as curtailing expenditures or requesting budget transfers, as necessary. Being able to track spending rates and levels through the line item budget gives administrators tighter control over their expenditures and programs.

OAKTON COMMUNITY COLLEGE
Community College District No. 535

Notes on Preparation and Conventions Used in the Budget

Mathematical Conventions

Except as otherwise noted in the documents, dollar amounts are rounded off to the nearest dollar using standard mathematical rounding techniques. As a matter of style, dollar signs ($) are not used to indicate dollar amounts unless their exclusion would cause confusion.

Negative numbers are shown in two ways: the accounting convention of indicating negative values with a parenthesis, such as (1,000), and the mathematical convention of using a negative sign, such as -1,000. Generally, parentheses are used in tables, while negative signs are used in charts and for percentages. Both forms are equivalent.

Percentages are indicated with the percent sign (%). Percentages are rounded off to two decimal places using standard mathematical rounding techniques. All calculations involving percentages are carried out to sixteen decimal places before rounding. The astute reader may observe that in a few cases the printed percentages will add up to slightly more or less than 100.00% (99.99% or 100.01%, for example). This phenomenon is a quirk of rounding, not of mathematical inaccuracy, and no attempt has been made to adjust rounded percentages because there is no logical method for adjusting for the errant +/- .01%. It will appear most frequently in charts and graphs and may safely be ignored.

Another convention with percentages involves the percent increase or decrease of a category. By mathematical definition the percent increase from $0.00 to any amount not equal to $0.00 is undefined (i.e., from $0.00 to $10,000). This percent increase will be arbitrarily shown as 100.00%. Decreases are shown as negative increases (i.e., -45.00%). Thus, a decrease in funds of .94% would be shown as -0.94%.

All percentages less than 1.00% are shown with a leading zero.

Preparation/Publishing

The master copy of this presentation budget document was produced on WIN TEL PC-compatible computers. Primary software packages used in its development include Monarch for Windows, Microsoft Word for Windows, Microsoft Excel, Microsoft Access, and CorelDRAW!, all running under Microsoft Windows95. Master copies were printed on the HP LaserJet IIID printer, with the exception of the copy of the line item budget page, which is a copy of a standard printout of one of the College's mainframe programs. Any color pages are from a HP DeskJet 1200C. Distribution copies of the presentation budget were produced entirely by the Print Shop, an office of the Department of Business Services, Oakton Community College, with the exceptions of the engraving of the metal plates used for printing the inserts, and the full color front and rear covers, which were printed by Hi-Liter Graphics, Inc., Burlington, WI.

Although occasionally source documents may be indicated for emphasis on a particular page or chart, *unless otherwise noted to the contrary*, all information has been developed from College records, particularly past year audit reports and current and past year budget documents. The notation "ICCB Data and Characteristics" used as a source indicator refers to Data and Characteristics of the Illinois Public Community College System, published annually by the Illinois Community College Board.

Early in the process of preparing this document it was decided that the goal of clear communication and readability was of sufficient importance that a standard page would be an unacceptable limitation. Therefore, instead of forcing data, tables, and charts onto a portrait-oriented page just for the sake of consistency, it was decided to let the page fit the data to be presented in order to produce the clearest and most readable document. Text fits best, is most readable, and is the most familiar format to the reader on a portrait-oriented page, and that format is so used. Many of the tables and charts fit better, are larger, and are easier to read on a landscape-oriented page, and that format is used when appropriate. It is hoped that the reader will not be inconvenienced by this conscious decision to improve the readability of the budget document.

The budget was prepared by the Office of the Vice President for Business and Finance, Oakton Community College. The responsible administrator is Mr. David E. Hilquist, Vice President for Business and Finance. We welcome your ideas on how we may improve our presentation of financial information to the community; please address your comments and suggestions to Mr. Hilquist.

Budget

OAKTON COMMUNITY COLLEGE
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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
ALL FUNDS

This table summarizes financial information for all budgeted funds of the College and presents the College's overall financial position at a glance. It gives an overview of the analyses of the individual funds and fund groups which follow.

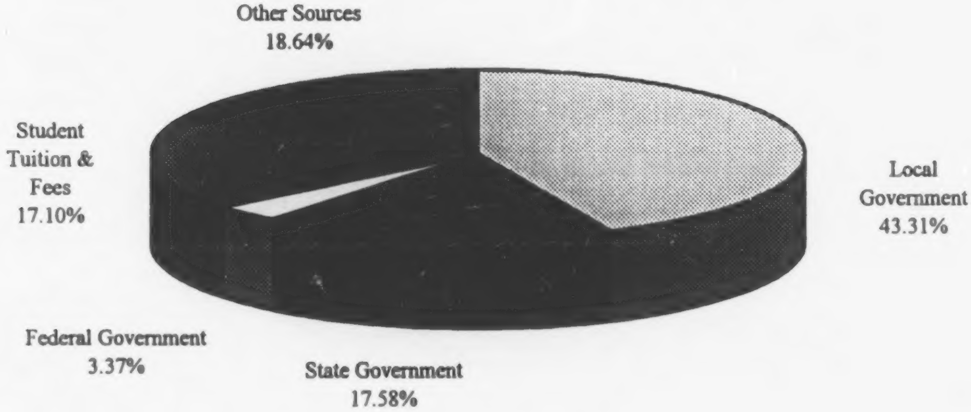
	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	FY 97 to FY 98 Budget % Incr
Beginning Fund Balance:	28,627,164	36,537,723	36,537,723	40,509,056	
REVENUES					
Local Government	28,933,113	24,873,759	24,744,982	24,172,550	-2.82%
State Government	8,364,755	9,119,293	9,294,224	9,811,059	7.59%
Federal Government	1,790,115	1,622,259	1,523,880	1,880,364	15.91%
Student Tuition and Fees	9,550,332	9,540,000	9,261,597	9,543,000	0.03%
Other Sources	9,189,937	9,498,879	13,016,435	10,407,551	9.57%
TOTALS:	57,828,252	54,654,190	57,841,118	55,814,524	2.12%
EXPENDITURES: (By Function)					
Salaries	27,668,993	29,724,863	28,403,580	30,734,366	3.40%
Employee Benefits	4,625,671	4,744,779	4,687,136	5,303,740	11.78%
Contractual Services	2,748,212	4,817,600	4,107,770	5,547,134	15.14%
General Materials and Supplies	4,950,294	5,664,905	5,237,794	5,381,171	-5.01%
Conference and Meeting	257,102	407,696	287,335	433,132	6.24%
Fixed Charges	4,097,802	3,569,578	3,331,210	551,165	-84.56%
Utilities	1,564,275	1,727,838	1,522,762	1,734,883	0.41%
Capital Outlay	2,479,470	8,196,558	4,879,710	4,942,918	-39.70%
Other	1,525,874	1,775,205	1,412,488	1,990,644	12.14%
Contingency	0	8,000	0	300,000	
TOTALS:	49,917,693	60,637,022	53,869,785	56,919,153	-6.13%
Ending Fund Balance:	36,537,723	30,554,891	40,509,056	39,404,427	

OAKTON COMMUNITY COLLEGE

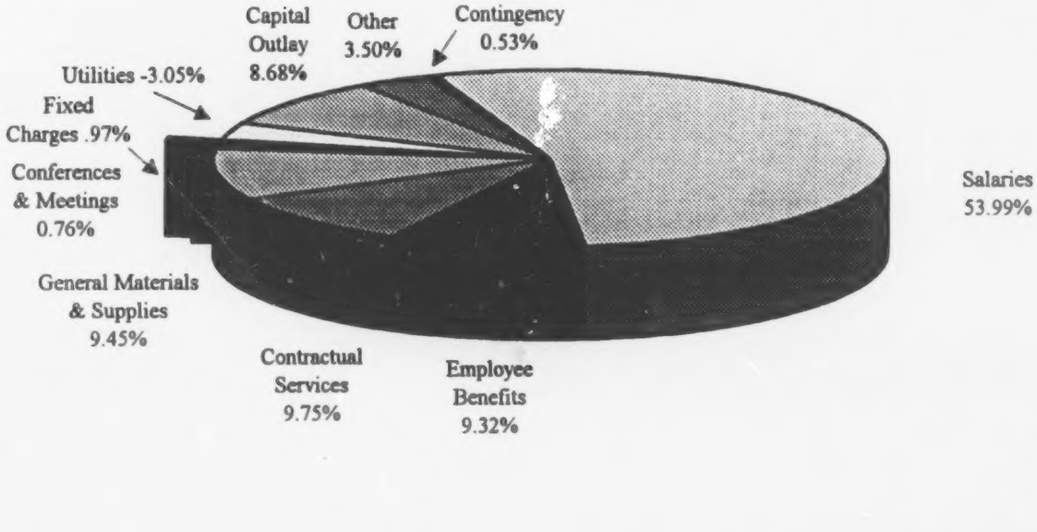
Community College District No. 535

Comparison of Revenues and Expenditures
All Funds

Fiscal Year 1998 Revenues



Fiscal Year 1998 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Summary of Fiscal Year 1998 Budget by Fund
Estimated Fund Balance Analysis

The following table gives the projected fund balances for each of the budgeted funds used by the College. Estimated amounts have been used for the beginning fund balances. The Investment in Plant Fund is not a budgeted fund and does not appear in this table. The Working Cash Fund is not a budgeted fund but is included for information purposes.

	Current Unrestricted Funds Group				**Plant Funds Group**
	Education Fund	Operations & Maintenance Fund	Auxiliary Enterprises Fund	Liability Settlement Protection Fund	Operations and Maintenance Fund (Restricted)
Estimated					
Beginning Fund Balance - July 1.1997	6,808,120	10,703,519	1,821,799	1,459,884	2,673,663
Net Change FY 1998	1,453,924	(1,380,005)	(257,668)	(85,515)	(835,405)
Projected Fund Balance - June 30, 1998	8,262,044	9,323,514	1,564,131	1,374,369	1,838,258

	Current Restricted Funds Group			
	Audit Fund	Restricted Purposes Fund	Bond and Interest Fund	Working Cash Fund
Estimated				
Beginning Fund Balance - July 1.1997	83,878	1,521,467	936,726	14,500,000
Net Change FY 1998	40	0	0	0
Projected Fund Balance - June 30, 1998	83,918	1,521,467	936,726	14,500,000

	Summary of All Fund Groups
Estimated	
Beginning Fund Balance - July 1.1997	40,509,056
Net Change FY 1998	(1,104,629)
Projected Fund Balance - June 30, 1998	39,404,427

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Budgeted Fund Revenue and Expenditure Relationships - Fiscal Year 1998

	Current Unrestricted Funds				Current Restricted Funds		Plant Fund
	Education	Operations Maintenance	Auxiliary Enterprises	Liability/ Settlement	Audit	Restricted Purposes	O & M Restricted
REVENUES							
Local Government	19,282,000	3,762,000	94,000	990,000	44,550	0	0
State Government	5,386,500	0	714,800	0	0	3,709,759	0
Federal Government	0	0	0	0	0	1,880,364	0
Student Tuition/Fees	8,228,000	0	1,315,000	0	0	0	0
Other Sources	1,048,500	1,200,000	7,349,466	330,000	1,000	178,585	300,000
TOTALS:	33,945,000	4,962,000	9,473,266	1,320,000	45,550	5,768,708	300,000
EXPENDITURES	(By Function)						
Salaries	22,667,230	1,916,240	4,121,692	468,900	6,500	1,474,304	79,500
Employee Benefits	2,215,632	316,200	388,860	536,600	0	1,841,048	5,400
Contractual Services	2,727,182	136,735	2,182,637	104,130	36,900	209,045	150,505
General Materials/Supplies	1,822,849	317,500	3,032,359	20,580	2,110	185,773	0
Conference and Meeting	241,305	5,280	52,996	7,000	0	126,551	0
Fixed Charges	55,150	9,000	222,395	216,280	0	48,340	0
Utilities	283,275	978,600	446,425	23,525	0	3,058	0
Capital Outlay	716,153	112,450	394,170	28,500	0	341,645	3,350,000
Other	390,300	0	61,400	0	0	1,538,944	0
Contingency	200,000	100,000	0	0	0	0	0
TOTALS:	31,319,076	3,892,005	10,902,934	1,405,515	45,510	5,768,708	3,585,405
Fund Transfers: In (Out)	(1,172,000)	(2,450,000)	1,172,000	0	0	0	2,450,000

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Summary of Revenues and Expenditures - All Fund Groups

The table below summarizes the revenues and expenditures for all budgeted funds. The table also contains the budgeted and audited amounts from previous years to allow for comparison of revenue and expenditure levels over time. The organization of funds follows the college and university model. The working cash fund is not a budgeted fund but is included for consistency and comparative purposes.

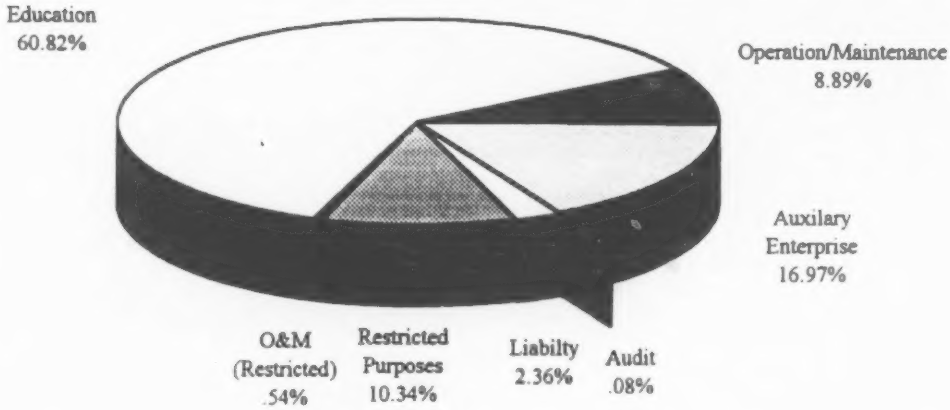
	FY 96 Actuals	FY 97 Budget	Preliminary FY 97 Actuals	FY 98 Budget	FY 97 to FY 98 Budget % Incr
Current Unrestricted Funds Group					
Education Fund					
Total Revenues	32,200,216	32,456,500	32,884,483	33,945,000	4.59%
Total Expenditures	27,836,764	30,312,619	28,317,613	31,319,076	3.32%
Net Transfer In (Out)	(172,000)	(172,000)	7,078,000	(1,172,000)	581.40%
Operations and Maintenance Fund					
Total Revenues	5,370,287	4,562,000	4,947,886	4,962,000	8.77%
Total Expenditures	3,185,996	3,643,705	3,380,456	3,892,005	6.81%
Net Transfer In (Out)	0	(2,900,000)	(10,150,000)	(2,450,000)	-15.52%
Auxiliary Enterprises Fund					
Total Revenues	8,359,648	8,988,305	8,541,462	9,473,266	5.40%
Total Expenditures	8,870,993	10,442,177	9,645,299	10,902,934	4.41%
Net Transfer In (Out)	172,000	172,000	172,000	1,172,000	581.40%
Liability, Protection, and Settlement Fund					
Total Revenues	1,237,415	1,310,000	1,349,843	1,320,000	0.76%
Total Expenditures	1,000,276	1,320,690	1,097,031	1,405,515	6.42%
Current Restricted Funds Group					
Audit Fund					
Total Revenues	47,351	44,550	48,187	45,550	2.24%
Total Expenditures	34,445	42,725	40,192	45,510	6.52%
Bond and Interest Fund					
Total Revenues	3,200,301	1,645,209	1,747,512	0	-100.00%
Total Expenditures	2,875,818	2,998,125	2,888,607	0	-100.00%
Restricted Purposes Fund					
Total Revenues	4,425,881	5,297,626	5,089,017	5,768,708	8.89%
Total Expenditures	4,364,188	5,297,626	5,089,017	5,768,708	8.89%
Working Cash Fund					
Total Revenues	2,674,997	0	2,925,000	0	0.00%
Total Expenditures	0	0	0	0	0.00%
Plant Funds Group					
Operation and Maintenance Fund (Restricted)					
Total Revenues	312,156	350,000	307,728	300,000	-14.29%
Total Expenditures	1,749,213	6,579,355	3,411,570	3,585,405	-45.51%
Net Transfer In (Out)	0	2,900,000	2,900,000	2,450,000	-15.52%
Fund Group Summary					
Total Revenues - All Funds	**57,828,252**	**54,654,190**	**57,841,118**	**55,814,524**	**2.12%**
Total Expenditures - All Funds	**49,917,693**	**60,637,022**	**53,869,785**	**56,919,153**	**-6.13%**

OAKTON COMMUNITY COLLEGE

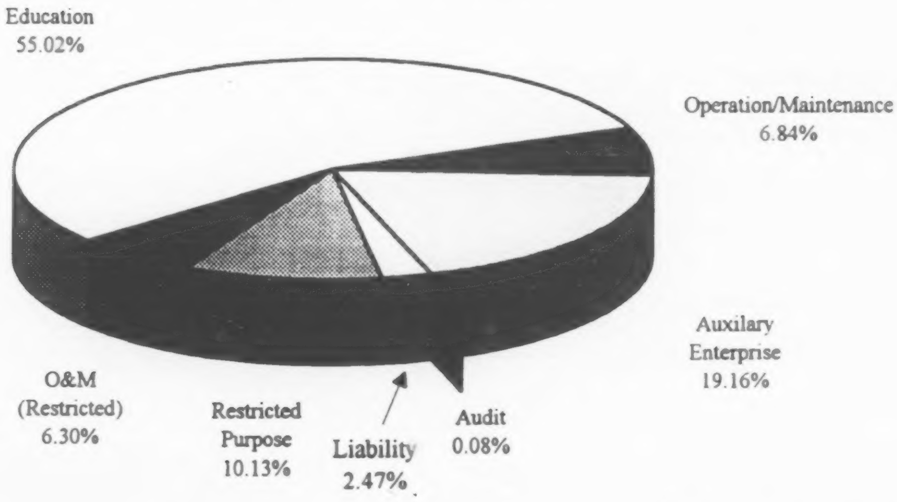
Community College District No. 535

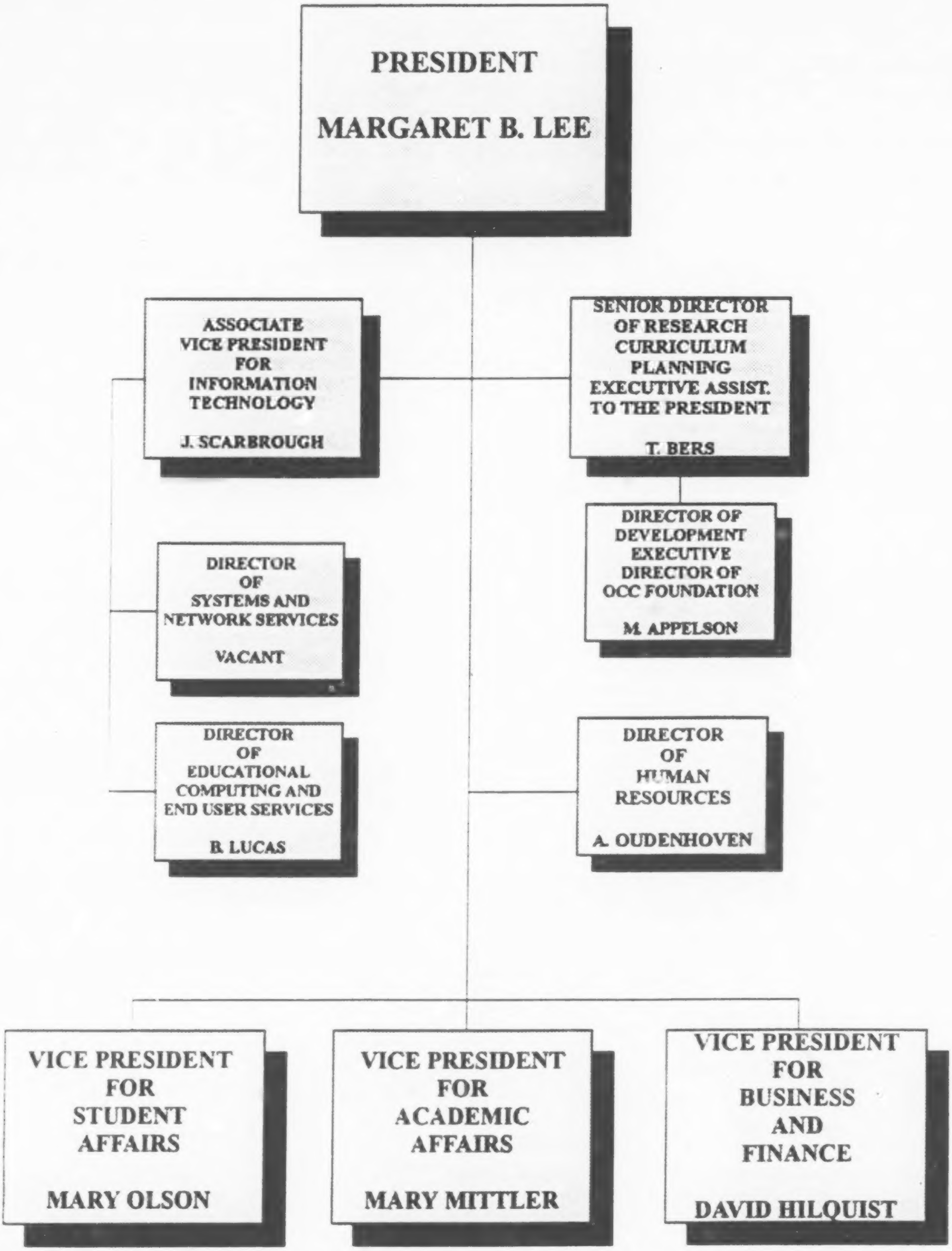
Comparison of Revenues and Expenditures
All Funds

Fiscal Year 1998 Revenues



Fiscal Year 1998 Expenditures





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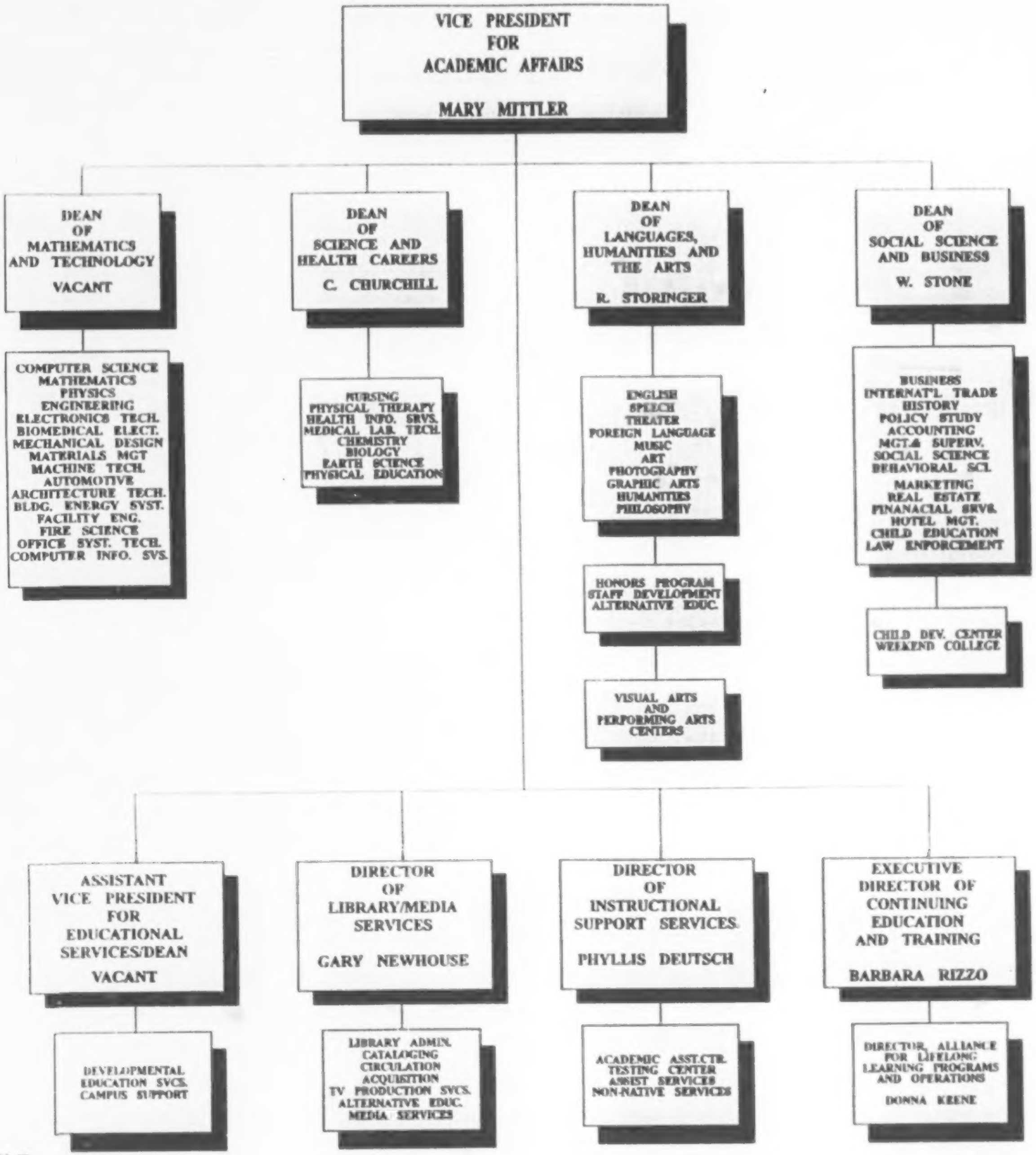

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operating Funds
(Education and Operation & Maintenance Funds)

These funds are a combination of the education fund and the operations and maintenence fund, a grouping used primarily for comparison purposes. They represent the ordinary allocation of funds necesary to run the general day-to-day educational environment.

	FY 96 Actual	**FY 97** Budget	Preliminary **FY 97** Actual	**FY 98** Budget	**FY 97 to FY 98 Budget** % Incr
REVENUES					
Local Government	21,984,763	22,150,000	22,004,666	23,044,000	4.04%
State Government	5,361,155	5,115,000	5,337,335	5,386,500	5.31%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	8,177,675	8,071,000	7,962,616	8,228,000	1.95%
Other Sources	2,046,910	1,682,500	2,527,752	2,248,500	33.64%
TOTALS:	37,570,503	37,018,500	37,832,369	38,907,000	5.10%
EXPENDITURES: **(By Function)**					
Salaries	22,216,622	23,971,394	22,737,289	24,583,470	2.55%
Employee Benefits	2,647,736	2,395,540	2,345,469	2,531,832	5.69%
Contractual Services	1,547,480	2,515,937	2,367,715	2,863,917	13.83%
General Materials and Supplies	1,842,972	2,268,870	1,943,317	2,140,349	-5.66%
Conference and Meeting	188,333	243,675	188,684	246,585	1.19%
Fixed Charges	711,863	93,150	58,541	64,150	-31.13%
Utilities	1,008,367	1,258,625	1,129,902	1,261,875	0.26%
Capital Outlay	597,006	810,833	720,491	828,603	2.19%
Other	262,382	390,300	206,661	390,300	0.00%
Contingency	0	8,000	0	300,000	
TOTALS:	31,022,761	33,956,324	31,698,069	35,211,081	3.70%
TRANSFER: In (Out)	(172,000)	(3,072,000)	(3,072,000)	(3,622,000)	

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues
Education Fund

The following table compares Education Fund revenues by source.

	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	FY 97 to FY 98 Budget % Incr
Local Government					
Property Taxes	17,773,742	18,508,000	18,152,070	19,202,000	3.75%
Chargebacks	78,155	80,000	74,106	80,000	0.00%
State Government					
ICCB Credit Hour Grants	4,627,773	4,515,000	4,514,864	4,786,500	6.01%
ISBE Vocational Grant	121,593	100,000	132,930	100,000	0.00%
Corporate Personal Property Replacement Tax	611,789	500,000	689,541	500,000	0.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees					
Summer Tuition	949,722	986,000	1,039,907	1,105,000	12.07%
Fall Tuition	3,048,654	3,247,000	3,023,144	3,190,000	-1.76%
Spring Tuition	2,718,041	2,825,000	2,734,696	2,830,000	0.18%
Prior Year Tuition	73,445	79,000	81,519	58,000	-26.58%
Fees	1,405,493	934,000	1,083,350	1,045,000	11.88%
Other Sources					
Investments	670,217	600,000	1,223,304	1,000,000	66.67%
Other	121,592	82,500	52,732	48,500	-41.21%
GRAND TOTAL:	32,200,216	32,456,500	32,802,163	33,945,000	4.59%
Transfers In (Out)	0	0	7,250,000	0	

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Expenditures
Education Fund

The following table compares Education Fund costs by program.

	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	FY 97 to FY 98 Budget % Incr
INSTRUCTIONAL PROGRAMS:					
Baccalaureate	9,856,197	10,508,983	10,198,327	11,085,478	5.49%
Baccalaureate Equipment	57,178	221,612	241,371	121,044	
Vocational	5,029,623	5,698,003	5,344,002	5,710,502	0.22%
Vocational Equipment	49,239	230,721	191,079	201,641	
TOTAL:	14,992,237	16,659,319	15,974,779	17,118,665	2.76%
SUPPORT PROGRAMS:					
Instruction Administration	2,723,439	2,843,977	2,624,130	2,899,399	1.95%
Academic Support	2,614,763	2,654,849	2,455,389	2,783,464	4.84%
Student Services	3,560,459	4,099,847	3,702,218	4,232,342	3.23%
Public Service	373,205	448,503	392,203	504,038	12.38%
Operation/Maintenance of Plant	63,276	45,500	32,616	0	-100.00%
General-Administration	2,265,668	2,441,580	2,324,591	2,445,567	0.16%
General Institutional	1,243,718	1,119,044	811,687	1,335,601	19.35%
Organized Research	0	0	0	0	0.00%
Independent Operations	0	0	0	0	0.00%
TOTAL:	12,844,528	13,653,300	12,342,834	14,200,411	4.01%
GRAND TOTAL:	27,836,765	30,312,619	28,317,613	31,319,076	3.32%
TRANSFERS IN (OUT)	(172,000)	(172,000)	(172,000)	(1,172,000)	

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Education Fund Costs

The following table compares Education Fund costs by function within the fund. Personnel costs include both salaries and benefits and represent the major expenditure in any function. Other costs include, for example, contractual services, printing, postage, and conference and meeting expenses.

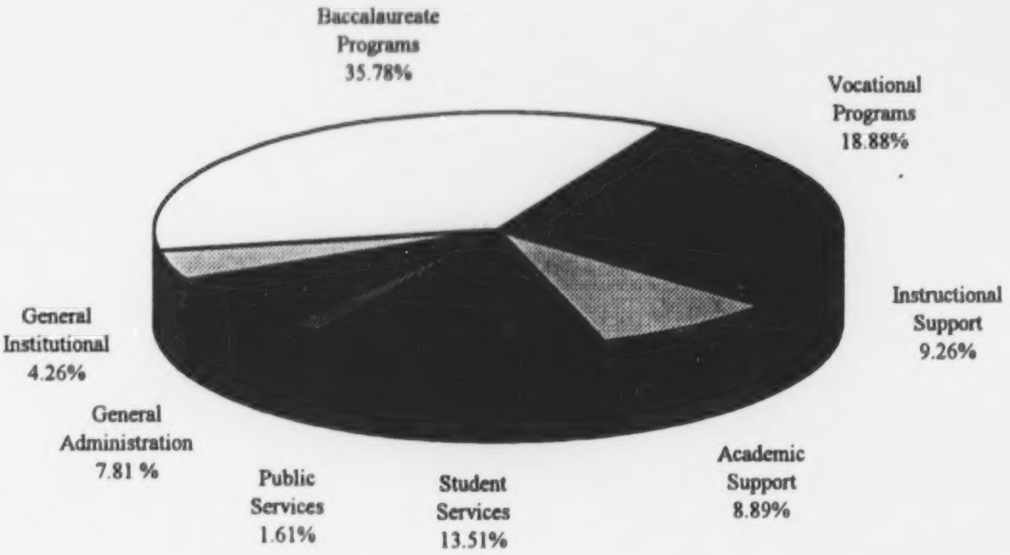
	FY 97		Fiscal Year 1998 Budget				
	Budgeted Total Program Costs	Preliminary Actual Program Costs	Program Personnel Costs	% of Total Costs	Other Costs	Total Program Costs	Fy 97 to Fy 98 Budget % Incr
Baccalaurehte Programs	10,730,595	10,439,698	10,316,972	92.06%	889,550	11,206,522	4.44%
Vocational Programs	5,928,724	5,535,081	4,965,236	83.98%	946,907	5,912,143	-0.28%
Instructional Support	2,843,977	2,624,130	2,027,523	69.93%	871,876	2,899,399	1.95%
Academic Support	2,654,849	2,455,389	2,049,085	73.62%	734,379	2,783,464	4.84%
Student Services	4,099,847	3,702,218	2,968,886	70.15%	1,263,456	4,232,342	3.23%
Public Services	448,503	392,203	341,295	67.71%	162,743	504,038	12.38%
Operation/Maintenance of Plant	45,500	32,616	0	0.00%	0	0	-100.00%
General Administration	2,441,580	2,324,591	1,807,540	73.91%	638,027	2,445,567	0.16%
General Institutional	1,119,044	811,687	406,325	30.42%	913,076	1,335,601	19.35%
Organized Research	0	0	0	0.00%	0	0	0.00%
Independent Operations	0	0	0	0.00%	0	0	0.00%
Total	30,312,619	28,317,613	24,882,862	79.45%	6,420,014	31,319,076	3.32%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Education Fund Costs

Fiscal Year 1998 Expenditures by Function



OAKTON COMMUNITY COLLEGE

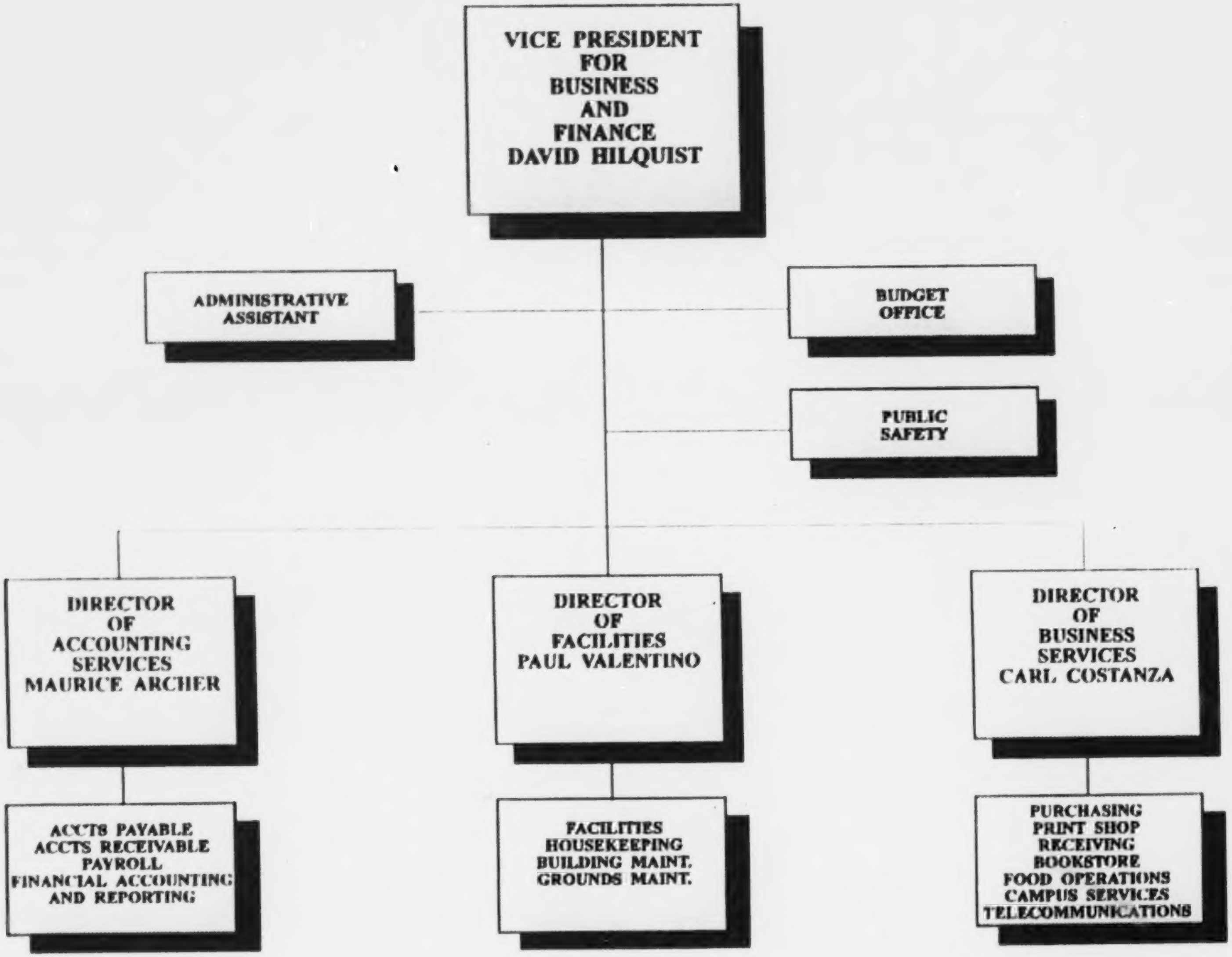
Community College District No. 535

Comparison of Instructional Program Costs
Education Fund

The following tables compare the costs of the instructional programs in the Education Fund. Instructional personnel costs include both salaries and benefits and represent the major expenditure in any program. Other instruction costs include, for example, lab assistant salaries and benefits, supplies and general materials costs, and maintenance services and equipment repair costs.

	FY 97		**Fiscal Year 1998 Budget**				
Program	**Budgeted Total Program Costs**	**Preliminary Actual Program Costs**	**Instructional Program Personnel Costs**	**% of Total Costs**	**Other Instruction Costs**	**Total Program Costs**	**Fy 97 to Fy 98 Budget % Incr**
BACCALAUREATE							
Art	448,880	443,301	422,116	91.57%	38,875	460,991	2.70%
Behavioral/Social Studies	1,276,216	1,262,653	1,366,556	97.18%	39,695	1,406,251	10.19%
Biology	923,471	906,020	840,368	85.93%	137,635	978,003	5.91%
Business	307,064	308,327	291,402	98.00%	5,940	297,342	-3.17%
Chemistry	588,508	525,042	531,704	91.62%	48,615	580,319	-1.39%
Computer Science	124,394	116,917	73,596	70.97%	30,100	103,696	-16.64%
Earth Science	428,250	421,080	455,567	97.08%	13,710	469,277	9.58%
Engineering	82,794	68,787	59,073	73.32%	21,500	80,573	-2.68%
English	1,842,169	1,837,493	2,043,968	92.07%	176,155	2,220,123	20.52%
Foreign Lang/Int'l Studies	572,320	563,967	563,314	97.75%	12,945	576,259	0.69%
Historical/Policy Studies	630,867	598,644	560,523	92.52%	45,300	605,823	-3.97%
Humanities/Philosophy	535,947	523,225	489,191	96.37%	18,435	507,626	-5.28%
International Trade	26,602	19,352	14,700	96.71%	500	15,200	-42.86%
Mathematics	1,469,705	1,419,035	1,491,377	94.83%	81,310	1,572,687	7.01%
Music	251,819	236,826	227,852	95.36%	11,080	238,932	-5.12%
Photography	175,088	167,258	134,574	80.36%	32,895	167,469	-4.35%
Physical Education	148,559	148,584	145,514	95.43%	6,976	152,490	2.65%
Physics	282,917	273,652	253,050	97.17%	7,370	260,420	-7.95%
Speech/Theater	393,413	358,164	352,527	89.93%	39,470	391,997	-0.36%
Total Baccalaureate Equipment	221,612	241,371	0		121,044	121,044	-45.38%
Total Baccalaureate:	10,730,595	10,439,698	10,316,972	92.06%	889,550	11,206,522	4.44%
Baccalaureate as a % of Total:	64.41%	65.35%	67.51%		48.44%	65.46%	
Average Baccalaureate	564,768	549,458	542,999	92.06%	46,818	589,817	4.44%

	FY 97		Fiscal Year 1998 Budget				
Program	Budgeted Total Program Costs	Preliminary Actual Program Costs	Instructional Program Personnel Costs	% of Total Costs	Other Instruction Costs	Total Program Costs	Fy 97 to Fy 98 Budget % Incr
VOCATIONAL							
Accounting Technology	446,719	421,759	373,968	95.16%	19,012	392,980	-12.03%
Architecture Technology	189,964	179,497	159,664	86.63%	24,650	184,314	-2.97%
Automobile Technology	135,020	121,918	110,363	87.09%	16,360	126,723	-6.15%
Biomedical Electronics	17,260	4,669	1,200	42.11%	1,650	2,850	-83.49%
Building Energy Systems	146,197	146,058	139,464	93.18%	10,210	149,674	2.38%
Computer Info Systems	991,257	983,726	749,498	75.64%	241,345	990,843	-0.04%
Early Childhood Education	368,237	328,939	372,264	97.69%	8,800	381,064	3.48%
Electronics Technology	267,827	260,178	238,140	86.91%	35,860	274,000	2.30%
Facilities Operation/Engineer	17,820	9,414	7,100	46.96%	8,020	15,120	-15.15%
Financial Services	22,832	20,182	9,000	92.40%	740	9,740	-57.34%
Fire Science Technology	50,650	47,546	28,400	57.03%	21,400	49,800	-1.68%
Health Info Technology	281,458	278,956	233,144	81.51%	52,890	286,034	1.63%
Hotel Management	151,625	139,707	143,802	97.87%	3,130	146,932	-3.10%
Law Enforcement	199,188	160,603	198,031	97.89%	4,278	202,309	1.57%
Machine Technology	29,320	19,597	17,600	76.46%	5,420	23,020	-21.49%
Management/Supervision	67,658	57,784	74,931	97.47%	1,948	76,879	13.63%
Marketing	85,021	80,245	77,816	92.45%	6,354	84,170	-1.00%
Materials Management	15,600	4,014	2,000	100.00%	0	2,000	-87.18%
Mechanical Design	176,626	171,857	107,956	59.60%	73,180	181,136	2.55%
Medical Lab Technology	186,018	175,843	167,033	86.15%	26,855	193,888	4.23%
Office Systems Technology	703,449	606,574	554,594	80.39%	135,245	689,839	-1.93%
Physical Therapist Assistant	181,772	193,605	199,030	95.85%	8,615	207,645	14.23%
Real Estate	145,191	131,416	140,634	97.98%	2,894	143,528	-1.15%
Registered Nursing	821,294	799,915	859,604	96.72%	29,165	888,769	8.22%
ALLiance	0	0	0	0.00%	7,245	7,245	100.00%
Total Vocational Equipment	230,721	191,079	0		201,641	201,641	-12.60%
Total Vocational:	5,928,724	5,535,081	4,965,236	83.98%	946,907	5,912,143	-0.28%
Vocational as a % of Total:	35.59%	34.65%	32.49%		51.56%	34.54%	
Average Vocational	237,149	221,403	198,609	83.98%	37,876	236,486	-0.28%
Grand Total:	16,659,319	15,974,779	15,282,208	89.27%	1,836,457	17,118,665	2.76%
Average Total	378,621	363,063	347,323	85.35%	41,738	389,061	2.76%



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BUSINESS
AND
FINANCE
DAVID HILQUIST

ADMINISTRATIVE
ASSISTANT

BUDGET
OFFICE

PUBLIC
SAFETY

DIRECTOR
OF
ACCOUNTING
SERVICES
MAURICE ARCHER

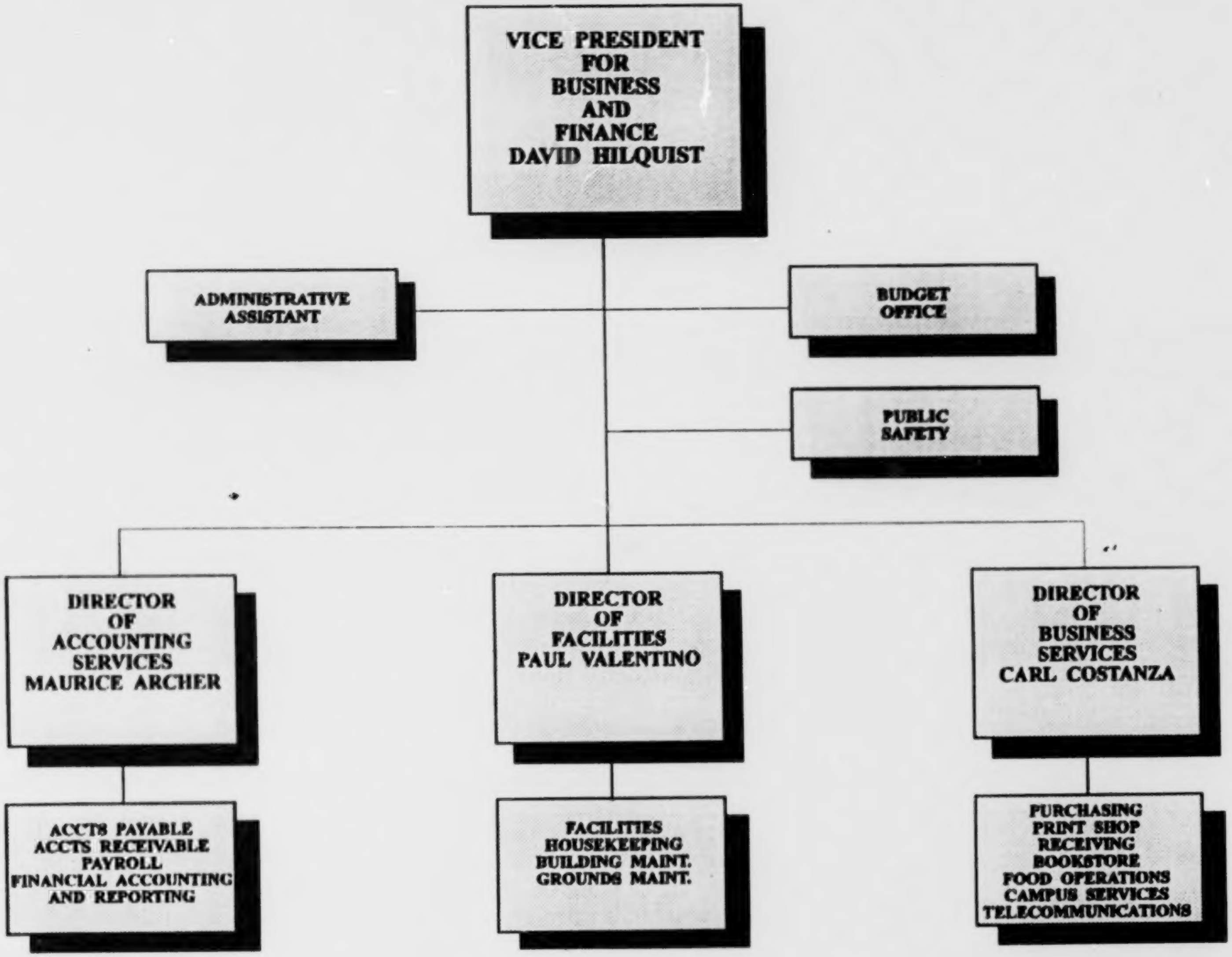
ACCTS PAYABLE
ACCTS RECEIVABLE
PAYROLL
FINANCIAL ACCOUNTING
AND REPORTING

DIRECTOR
OF
FACILITIES
PAUL VALENTINO

FACILITIES
HOUSEKEEPING
BUILDING MAINT.
GROUNDS MAINT.

DIRECTOR
OF
BUSINESS
SERVICES
CARL COSTANZA

PURCHASING
PRINT SHOP
RECEIVING
BOOKSTORE
FOOD OPERATIONS
CAMPUS SERVICES
TELECOMMUNICATIONS



VICE PRESIDENT
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DAVID HILQUIST

ADMINISTRATIVE ASSISTANT

BUDGET OFFICE

PUBLIC SAFETY

DIRECTOR
OF
ACCOUNTING
SERVICES
MAURICE ARCHER

- ACCTS PAYABLE
- ACCTS RECEIVABLE
- PAYROLL
- FINANCIAL ACCOUNTING AND REPORTING

DIRECTOR
OF
FACILITIES
PAUL VALENTINO

- FACILITIES
- HOUSEKEEPING
- BUILDING MAINT.
- GROUNDS MAINT.

DIRECTOR
OF
BUSINESS
SERVICES
CARL COSTANZA

- PURCHASING
- PRINT SHOP
- RECEIVING
- BOOKSTORE
- FOOD OPERATIONS
- CAMPUS SERVICES
- TELECOMMUNICATIONS

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Support Program Costs
Education Fund

All of the functions and programs listed below provide direct and indirect administration, supervision, and support of the educational programs of the College. Instructional administration, for example, is responsible for establishing, conducting, and evaluating the entire instructional program at the College, including recruiting, supervising, and maintaining the quality of the teaching faculty. Academic Support, for another example, provides all library services, audiovisual services (which includes distribution and set-up of all audiovisual equipment and materials, assistance to faculty and students in materials selection and use, and equipment maintenance), instructional support services (which includes the Academic Assistance Center for individual and small group tutoring, assessment testing services, services for special needs students, and non-native student services), and instructional technology services (which provides for the development and implementation of institutional academic computing plans, operation of academic computing laboratories, and computer assistance to faculty and staff involved in academic programs). Although none of these activities is directly involved in classroom instruction (the cost of teaching a class is not assigned to these programs), they are vital to the effective and efficient management and support of the instructional process and to the success of the student in the classroom and at the College.

	FY 97		**Fiscal Year 1998 Budget**				
FUNCTION Program	**Budgeted Total Program Costs**	**Preliminary Actual Program Costs**	**Program Personnel Costs**	**% of Total Costs**	**Other Program Costs**	**Total Program Costs**	**Fy 97 to Fy 98 Budget % Incr**
INSTRUCTIONAL SUPPORT							
Instructional Administration	365,881	332,634	308,850	81.38%	70,660	379,510	3.72%
Community and Info Services	90,450	77,573	0	0.00%	0	0	-100.00%
Educational Services	332,243	218,928	297,240	87.52%	42,388	339,628	2.22%
Research/Curriculum/Planning	309,535	279,203	208,630	70.15%	88,755	297,385	-3.93%
Div Science/Health Careers	328,902	329,311	223,182	64.11%	124,915	348,097	5.84%
Div Mathematics/Technologies	367,400	384,361	219,390	62.79%	130,030	349,420	-4.89%
Div Language/Hum/The Arts	355,795	354,050	222,420	62.44%	133,805	356,225	0.12%
Div Social Science/Business	359,858	330,415	224,060	60.71%	144,998	369,058	2.56%
Honors Program	53,674	53,512	61,808	84.38%	11,440	73,248	36.47%
Staff Development	122,424	121,005	83,583	67.00%	41,165	124,748	1.90%
Alternative Education	124,715	104,947	78,360	60.84%	50,445	128,805	3.28%
Men's Program	0	0	0	0.00%	2,650	2,650	100.00%
Instructional Salary Allocation	0	0	100,000	100.00%	0	100,000	100.00%
Instructional Equipment	33,100	38,191	0	0.00%	30,625	30,625	-7.48%
TOTAL:	2,843,977	2,624,130	2,027,523	69.93%	871,876	2,899,399	1.95%

	FY 97		Fiscal Year 1998 Budget				
FUNCTION Program	Budgeted Total Program Costs	Preliminary Actual Program Costs	Program Personnel Costs	% of Total Costs	Other Program Costs	Total Program Costs	Fy 97 to Fy 98 Budget % Incr
ACADEMIC SUPPORT							
Library Circulation	515,860	493,952	466,814	88.90%	58,300	525,114	1.79%
Library Acquisitions	335,804	311,687	165,342	50.32%	163,270	328,612	-2.14%
Library Catalog	300,251	276,333	258,158	90.81%	26,130	284,288	-5.32%
Instructional Support Services	552,562	498,976	493,930	81.44%	112,580	606,510	9.76%
Television Production Services	230,484	215,281	202,721	80.41%	49,379	252,100	9.38%
Instructional Media Services	391,771	374,335	353,320	87.34%	51,215	404,535	3.26%
Library/TV Services Admin	170,747	169,046	108,800	59.37%	74,462	183,262	7.33%
Academic Support Equip	41,800	25,000	0	0.00%	157,143	157,143	275.94%
NSHEC Support	115,570	90,779	0	0.00%	41,900	41,900	-63.74%
TOTAL:	2,654,849	2,455,389	2,049,085	73.62%	734,379	2,783,464	4.84%
STUDENT SERVICES							
Registration and Records	1,086,189	1,080,619	726,030	64.50%	399,621	1,125,651	3.63%
Enrollment Management	841,575	541,846	274,850	36.71%	473,815	748,665	-11.04%
Student Affairs Program	1,233,931	1,191,356	1,245,076	91.50%	115,600	1,360,676	10.27%
Health Services	126,417	122,476	111,010	78.66%	30,115	141,125	11.63%
Career Placement	148,955	140,521	109,820	81.84%	24,375	134,195	-9.91%
Student Activities	254,055	254,433	214,090	81.70%	47,940	262,030	3.14%
Student Affairs Admin	328,675	308,420	288,010	90.83%	29,090	317,100	-3.52%
Student Services Equipment	80,050	62,547	0	0.00%	142,900	142,900	78.51%
TOTAL:	4,099,847	3,702,218	2,968,886	70.15%	1,263,456	4,232,342	3.23%
PUBLIC SERVICES							
Visual Arts Center	17,500	10,831	0	0.00%	17,610	17,610	0.63%
Community Services	134,253	128,253	126,380	75.16%	41,768	168,148	25.25%
Performing Arts Center	90,990	91,257	83,640	83.53%	16,490	100,130	10.05%
Community Programs	204,760	160,878	131,275	67.06%	64,475	195,750	-4.40%
Public Services Equipment	1,000	984	0	0.00%	22,400	22,400	2140.00%
TOTAL:	448,503	392,203	341,295	67.71%	162,743	504,038	12.38%
OPERATIONS/MAINTENANCE OF PLANT							
Transportation	31,500	24,056	0	0.00%	0	0	-100.00%
O&M Plant Equipment	14,000	8,560	0	0.00%	0	0	-100.00%
TOTAL:	45,500	32,616	0	0.00%	0	0	-100.00%

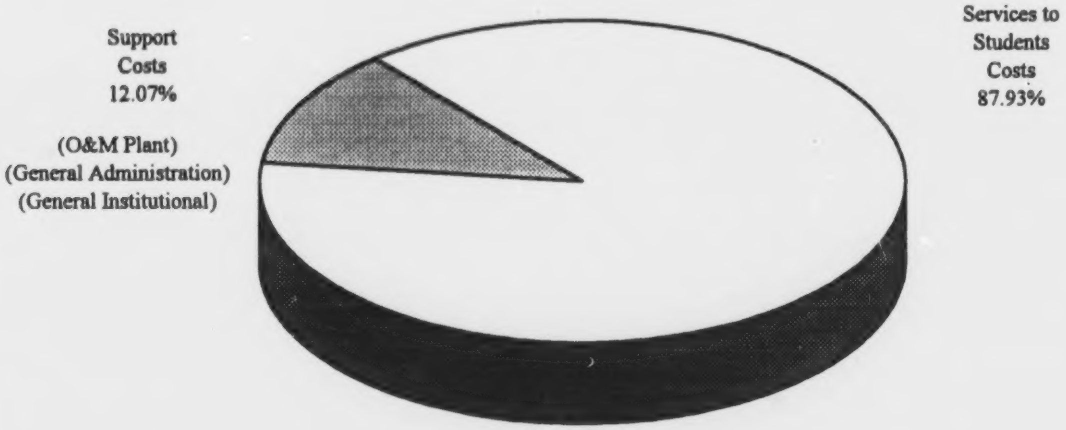
	FY 97		Fiscal Year 1998 Budget				
FUNCTION Program	Budgeted Total Program Costs	Preliminary Actual Program Costs	Program Personnel Costs	% of Total Costs	Other Program Costs	Total Program Costs	Fy 97 to Fy 98 Budget % Incr
GENERAL ADMINISTRATION							
Office of the President	257,240	241,449	228,510	83.05%	46,650	275,160	6.97%
Business Administration/Treas	342,415	329,870	296,000	84.90%	52,635	348,635	1.82%
Accounting Services	653,250	578,122	467,880	69.03%	209,870	677,750	3.75%
Business Services	265,625	271,794	226,900	81.67%	50,915	277,815	4.59%
Personnel Services	497,665	480,649	299,970	68.49%	138,025	437,995	-11.99%
Community Relations	395,305	393,333	288,280	71.04%	117,532	405,812	2.66%
General Admin Equipment	30,080	29,374	0	0.00%	22,400	22,400	-25.53%
TOTAL:	2,441,580	2,324,591	1,807,540	73.91%	638,027	2,445,567	0.16%
GENERAL INSTITUTIONAL							
Board of Trustees	167,865	145,525	28,300	16.73%	140,890	169,190	0.79%
Search Committee	79,000	58,077	0	0.00%	31,160	31,160	-60.56%
North Central Association	30,914	35,020	49,075	73.10%	18,060	67,135	117.17%
Institutional Memberships/Acc	48,000	50,047	0	0.00%	54,500	54,500	13.54%
Institutional Expense *	739	(57,084)	3,540	0.00%	4,500	8,040	987.96%
Commencement	19,890	23,028	2,160	8.97%	21,930	24,090	21.12%
Chargebacks/Contingency	353,000	166,065	0	0.00%	550,000	550,000	55.81%
Central Services	121,720	111,851	95,650	82.07%	20,890	116,540	-4.26%
College Development	281,916	277,846	227,600	76.65%	69,346	296,946	5.33%
General Institutional Equip	16,000	1,312	0	0.00%	1,800	18,000	12.50%
TOTAL:	1,119,044	811,687	406,325	30.42%	913,076	1,335,601	19.35%
ORGANIZED RESEARCH The College does not engage in organized research.							
TOTAL:	0	0	0	0.00%	0	0	0.00%
INDEPENDENT OPERATIONS The College has no independent operations as a part of the Education Fund.							
TOTAL:	0	0	0	0.00%	0	0	0.00%
GRAND TOTAL:	13,653,300	12,342,834	9,600,654	67.61%	4,583,557	14,200,411	4.01%

* Includes allocations to other departments

OAKTON COMMUNITY COLLEGE

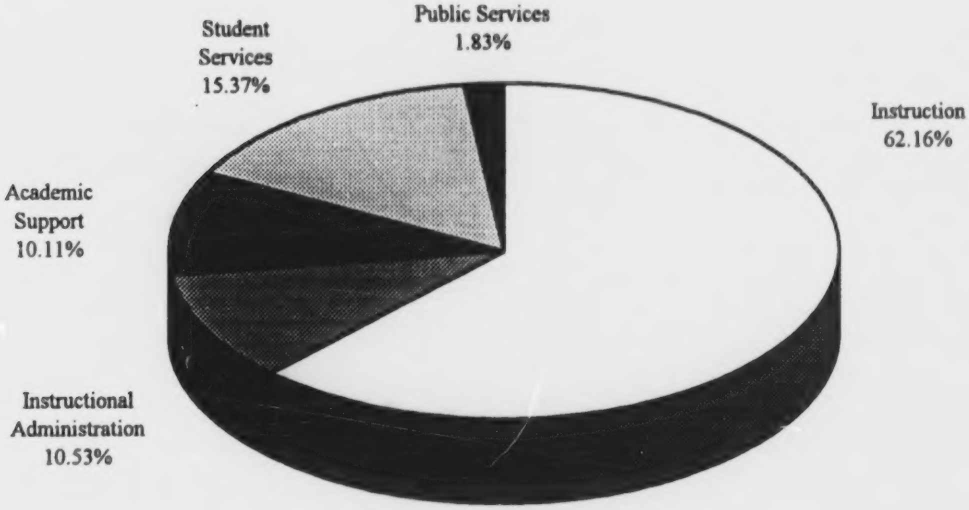
Community College District No. 535

Comparison of Services to Students and of Support Costs FY98



Comparison of Services to Students Costs by Function FY 98

(Analysis of Services to Students Costs portion of chart above)



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operations and Maintenance Fund

The Operation and Maintainance Fund records the revenues and expenditures for the improvement, minor remodeling, maintenance, and repair of buildings and properties, including fixtures and interior decoration, payment of utilities costs, and other related expenditures, such as grounds maintenance and snow removal. These activities include facility and construction planning support consistent with educational plans and objectives.

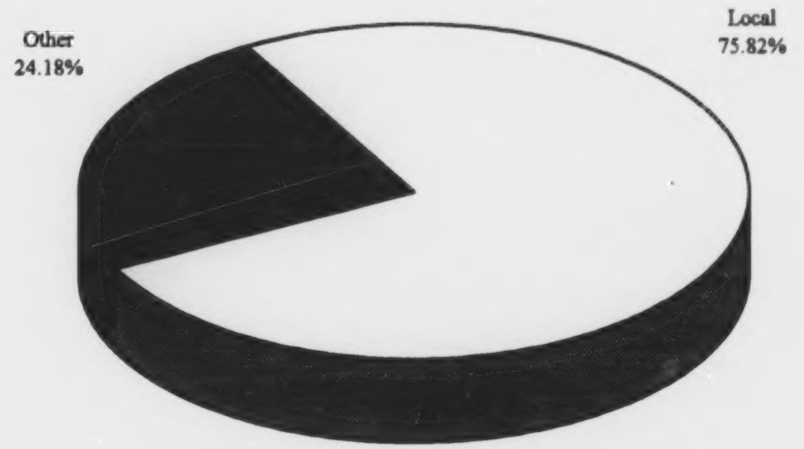
	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Local Government (Property Taxes)	4,132,866	3,562,000	3,778,490	3,762,000	5.61%
State Government	0	0	0	0	0.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	0	0	0	0.00%
Other Sources (Investment Income)	1,237,421	1,000,000	1,169,396	1,200,000	20.00%
TOTALS:	5,370,287	4,562,000	4,947,886	4,962,000	8.77%
EXPENDITURES:					
Operations and Maintenance of Plant					
Salaries	1,286,963	1,823,980	1,734,894	1,916,240	5.06%
Employee Benefits	202,800	301,500	301,500	316,200	4.88%
Contractual Services	74,893	139,035	131,936	136,735	-1.65%
General Materials and Supplies	169,051	284,310	265,619	317,500	11.67%
Conference and Meeting Expenses	2,636	10,280	8,040	5,280	-48.64%
Fixed Charges	667,144	34,000	20,196	9,000	-73.53%
Utilities	767,080	976,900	861,977	978,600	0.17%
Capital Outlay	15,429	68,700	56,294	112,450	63.68%
Contingency	0	5,000	0	100,000	
Other	0	0	0	0	
TOTALS:	3,185,996	3,643,705	3,380,456	3,892,005	6.81%
NET TRANSFER: In (Out)	0	(2,900,000)	(10,150,000)	(2,450,000)	

OAKTON COMMUNITY COLLEGE

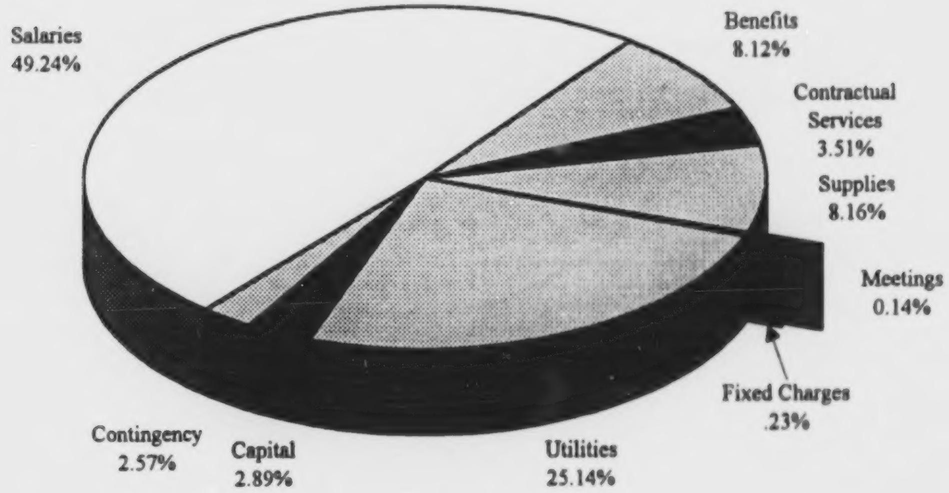
Community College District No. 535

Comparison of Revenues and Expenditures
Operation and Maintenance Fund

Fiscal Year 1998 Revenues



Fiscal Year 1998 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Auxiliary Enterprise Fund

The Auxiliary Enterprise Fund records the revenues and expenditures for college services which require fees be charged to students/staff. College services/programs in this group include the student bookstore, the child development center, certain community services, intercollegiate athletics, computer services, food services, and the Institute for Business and Professional Development. All of the various programs use self-balancing accounts within the fund.

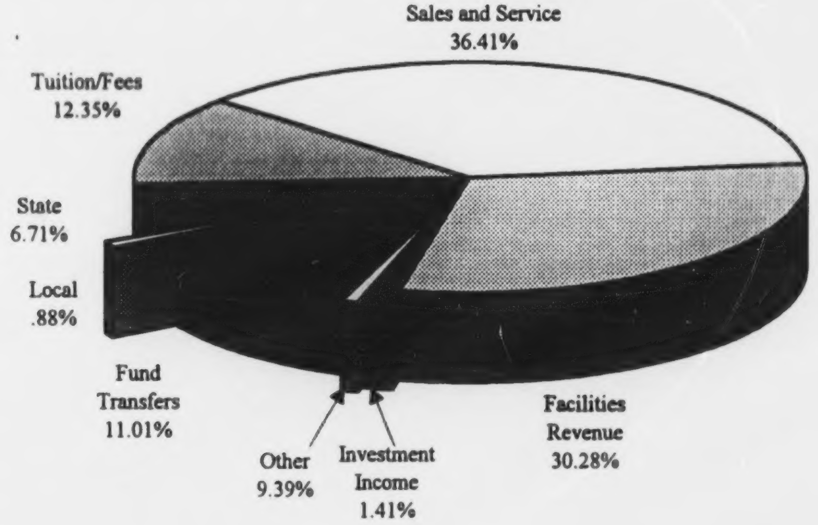
	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Local Government	92,169	94,000	95,436	94,000	0.00%
State Government	561,034	619,000	633,192	714,800	15.48%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	1,372,657	1,469,000	1,298,981	1,315,000	-10.48%
Sales Service Fees	3,248,961	3,748,150	3,499,744	3,876,450	3.42%
Facilities Revenue	2,922,406	2,869,155	2,869,874	3,223,016	12.33%
Investment Income	168,859	152,000	129,161	150,000	-1.32%
Other Sources	(6,438)	37,000	15,074	100,000	170.27%
TOTALS:	8,359,648	8,988,305	8,541,462	9,473,266	5.40%
Fund Transfers In (Out)	172,000	172,000	172,000	1,172,000	581.40%
GRAND TOTAL	8,531,648	9,160,305	8,713,462	10,645,266	16.21%
EXPENDITURES:					
By Object					
Salaries	3,664,460	3,897,913	3,816,378	4,121,692	5.74%
Employee Benefits	375,976	373,645	373,414	388,860	4.07%
Contractual Services	846,855	1,494,437	1,208,519	2,182,637	46.05%
General Materials and Supplies	2,851,013	3,121,554	3,065,931	3,032,359	-2.86%
Conference and Meeting Expense	36,759	47,206	38,949	52,996	12.27%
Fixed Charges	330,410	187,395	56,771	222,395	18.68%
Utilities	542,208	451,400	375,946	446,425	-1.10%
Capital Outlay	217,004	808,227	704,938	394,170	-51.23%
Other	6,308	60,400	4,453	61,400	1.66%
TOTALS:	8,870,993	10,442,177	9,645,299	10,902,934	4.41%

OAKTON COMMUNITY COLLEGE

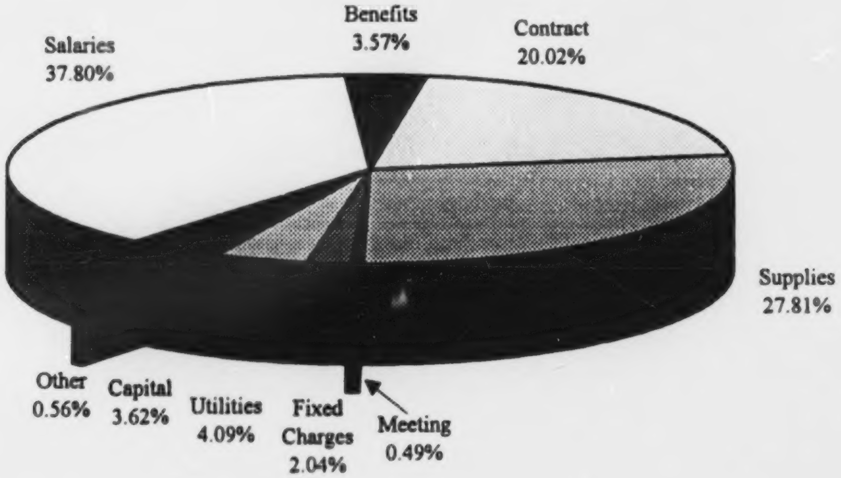
Community College District No. 535

Comparison of Revenues and Expenditures
Auxiliary Enterprises Fund

Fiscal Year 1998 Revenues



Fiscal Year 1998 Expenditures



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1998
Auxiliary Enterprise Fund

Comparison between Fiscal Year 1997 actuals and Fiscal Year 1998 budget

	Printing Services		Bookstore		Business Institute		Athletics	
REVENUES	**FY 97 Actual**	**FY 98 Budget**	**FY 97 Actual**	**FY 98 Budget**	**FY 97 Actual**	**FY 98 Budget**	**FY 97 Actual**	**FY 98 Budget**
Local Government	0	0	0	0	0	0	0	0
State Government	0	0	0	0	0	0	0	0
Federal Government	0	0	0	0	0	0	0	0
Student Tuition and Fees	0	0	(522)	0	515,834	590,000	0	0
Sales Service Fees	0	0	2,607,409	2,735,500	0	0	18,999	24,000
Facilities Revenue	424,453	478,000	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0	0	0
Other Sources	0	0	(13,302)	(25,000)	(596)	(1,000)	0	0
TOTALS:	424,453	478,000	2,593,585	2,710,500	515,238	589,000	18,999	24,000
EXPENDITURES:								
Salaries	126,185	131,800	287,912	266,000	136,771	227,980	293,072	298,953
Employee Benefits	10,300	10,800	25,750	27,000	13,100	13,800	29,315	30,900
Contractual Services	136,002	139,290	9,045	24,715	202,402	169,085	21,505	24,382
General Materials/Supplies	102,771	140,000	1,895,225	2,133,000	104,194	98,875	32,422	36,580
Conference/Meetings	1,945	3,000	1,449	1,800	3,262	4,940	20,001	18,636
Fixed Charges	0	45,000	0	0	0	0	2,937	2,600
Utilities	1,500	1,125	73,000	73,000	55,875	55,575	2,700	2,975
Capital Outlay	15,137	13,000	112,875	4,250	2,762	17,000	7,740	10,420
Other	0	0	3,946	56,400	508	1,000		0
TOTALS:	393,840	484,015	2,409,202	2,586,165	518,874	588,255	409,692	425,446
Fund Transfers		0	0	0	0	0	0	0
Program Net:	**30,613**	**(6,015)**	**184,383**	**124,335**	**(3,636)**	**745**	**(390,693)**	**(401,446)**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1998

Auxiliary Enterprise Fund

Comparison between Fiscal Year 1997 actuals and Fiscal Year 1998 budget

	Telecommunications		ALLiance		Other Operations		ECE Lab School	
	FY 97	FY 98	FY 97	FY 98	FY 97	FY 98	FY 97	FY 98
REVENUES	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
Local Government	0	0	95,436	94,000	0	0	0	0
State Government	0	0	633,192	714,800	0	0	0	0
Federal Government	0	0	0	0	0	0	0	0
Student Tuition and Fees	0	0	781,841	716,000	1,827	9,000	0	0
Sales Service Fees	0	0	58,214	45,000	226,928	452,150	296,005	349,800
Facilities Revenue	403,925	401,226	102,912	100,000	98,583	107,790	0	0
Investment Income	0	0	0	0	129,161	150,000	0	0
Other Sources	0	0	16,068	5,000	12,905	121,000	0	0
TOTALS:	403,925	401,226	1,687,663	1,674,800	469,404	839,940	296,005	349,800
EXPENDITURES:								
Salaries	94,768	97,000	1,159,133	1,090,773	46,325	53,900	389,434	382,890
Employee Benefits	15,450	16,200	90,469	68,040	5,150	5,400	56,650	58,320
Contractual Services	4,805	9,305	176,669	220,000	234,093	462,325	31,585	25,000
General Materials/Supplies	4,945	7,110	318,700	259,800	35,263	47,450	16,493	19,630
Conference/Meeting Expenses	1,084	2,000	3,331	6,000	0	0	1,914	3,000
Fixed Charges	0	0	50,498	166,000	0	0	0	0
Utilities	176,424	248,925	31,072	30,000	3,125	3,725	7,075	6,150
Capital Outlay	8,219	2,000	9,134	0	46,711	126,000	858	0
Other	0	0	0	4,000	0	0	0	0
TOTALS:	305,695	382,540	1,839,006	1,844,613	370,667	698,800	504,009	494,990
Fund Transfers	0	0	172,000	172,000	0	0	0	0
Program Net:	**98,230**	**18,686**	**20,657**	**2,187**	**98,737**	**141,140**	**(208,004)**	**(145,190)**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures by Program - Fiscal Year 1998
Auxiliary Enterprise Fund

Comparison between Fiscal Year 1997 actuals and Fiscal Year 1998 budget

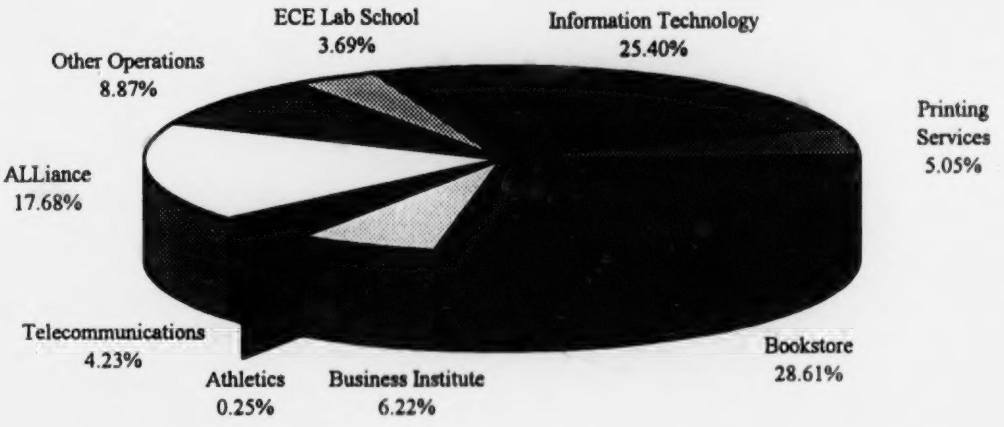
	Information Technology		Total Auxiliary Enterprise Fund		
REVENUES	**FY 97 Actual**	**FY 98 Budget**	**FY 97 Actual**	**FY 98 Budget**	**Percent of Budget Total**
Local Government	0	0	95,436	94,000	0.99%
State Government	0	0	633,192	714,800	7.55%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	0	1,298,980	1,315,000	13.88%
Sales Service Fees	292,190	270,000	3,499,745	3,876,450	40.92%
Facilities Revenue	1,840,000	2,136,000	2,869,873	3,223,016	34.02%
Investment Income	0	0	129,161	150,000	1.58%
Other Sources	0	0	15,075	100,000	1.06%
TOTALS:	2,132,190	2,406,000	8,541,462	9,473,266	
EXPENDITURES:					
Salaries	1,282,777	1,572,396	3,816,377	4,121,692	37.80%
Employee Benefits	127,230	158,400	373,414	388,860	3.57%
Contractual Services	392,413	1,108,535	1,208,519	2,182,637	20.02%
General Materials/Supplies	555,918	289,914	3,065,931	3,032,359	27.81%
Conference/Meeting Expenses	5,964	13,620	38,950	52,996	0.49%
Fixed Charges	3,335	8,795	56,770	222,395	2.04%
Utilities	25,175	24,950	375,946	446,425	4.09%
Capital Outlay	501,502	221,500	704,938	394,170	3.62%
Other		0	4,454	61,400	0.56%
TOTALS:	2,894,314	3,398,110	9,645,299	10,902,934	
Fund Transfers	0	1,000,000	172,000	1,172,000	
Program Net:	(762,124)	7,890	(931,837)	(257,668)	

OAKTON COMMUNITY COLLEGE

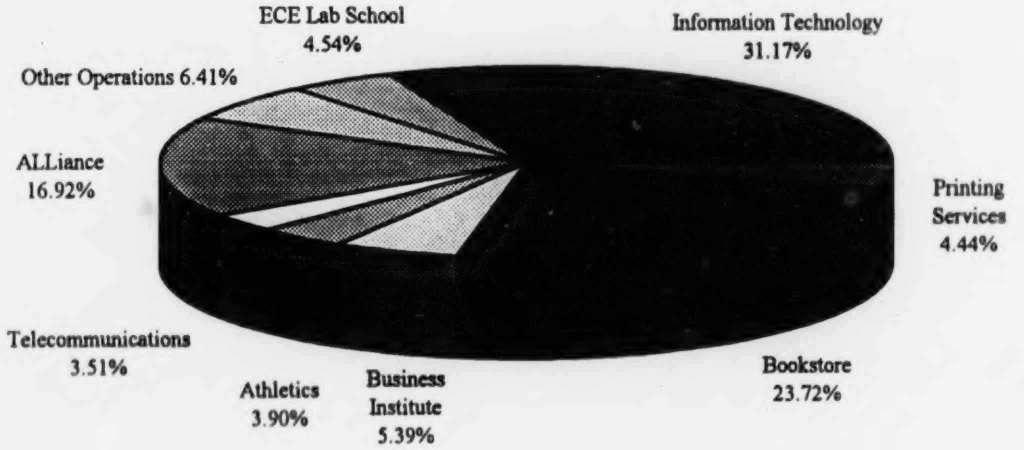
Community College District No. 535

Camparison of Revenues and Expenditures
Auxiliary Enterprise Fund by Program

Fiscal Year 1998 Revenues



Fiscal Year 1998 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Liability, Settlement, and Protection Fund

The Liability, Settlement, and Protection Fund is used for recording the financial activities in connection with liability, protection activities such as public safety, and certain mandated insurance programs such as worker's compensation insurance. It is supported by a separate property tax levy. These funds may not be used for other purposes.

	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Local Government	1,030,975	990,000	1,002,332	990,000	0.00%
Sales and Service Fees	160,668	280,000	263,241	280,000	0.00%
Investment Income	45,772	40,000	84,270	50,000	25.00%
TOTALS:	1,237,415	1,310,000	1,349,843	1,320,000	0.76%
EXPENDITURES					
Public Safety					
Salaries	392,103	417,200	413,496	468,900	12.39%
Employee Benefits	42,750	46,350	46,350	48,600	4.85%
Contractual Services	34,158	36,630	28,235	38,130	4.10%
General Materials/Supplies	23,875	22,580	21,338	17,580	-22.14%
Conference/Meeting Expense	3,983	7,000	457	7,000	0.00%
Utilities	12,070	16,900	16,000	23,525	39.20%
Capital Outlay	2,677	10,750	10,246	28,500	165.12%
Total	511,616	557,410	536,122	632,235	13.42%
Insurance Costs					
Employee Benefits	259,501	422,000	310,541	488,000	15.64%
Contractual Services	67,973	66,000	34,883	66,000	0.00%
General Materials/Supplies	2,888	3,000	4,152	3,000	0.00%
Fixed Charges	155,391	272,280	211,333	216,280	-20.57%
Capital Outlay	2,907	0	0	0	0.00%
Total	488,660	763,280	560,909	773,280	1.31%
TOTALS:	1,000,276	1,320,690	1,097,031	1,405,515	6.42%

Notes

'Tis the good reader that makes the good book; in every book he finds passages which seem confidences or asides hidden from all else and unmistakably meant for his ear; the profit of books is according to the sensibility of the reader; the profoundest thought or passion sleeps as in a mine, until it is discovered by an equal mind and heart.

Ralph Waldo Emerson, *Success*

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Bond and Interest Fund

The Bond and Interest Fund is used to account for payment of principal, interest, and related expenses on any outstanding bonds. It is supported by a separate property tax levy. The FY 1997 preliminary actual total amount is less than the scheduled amount because of a current year reversal of a prior year accrual for anticipated arbitrage expenses which were not realized.

	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Local Government	3,104,722	1,595,209	1,601,227	0	-100.00%
Investment Income	95,579	50,000	146,285	0	-100.00%
TOTALS:	3,200,301	1,645,209	1,747,512	0	-100.00%
EXPENDITURES					
Fixed Charges	2,874,750	2,998,125	2,985,938	0	-100.00%
Other	1,068	0	(97,331)	0	0.00%
TOTALS:	2,875,818	2,998,125	2,888,607	0	-100.00%

The Bond and Interest Fund was not used prior to Fiscal Year 1993. It was used to pay for $12,000,000.00 in working cash bonds issued in December 1991. Final payment was made December 1, 1996.

The payment schedule is as follows:

Fiscal Year	Principal	Interest	Total
1992	0	350,773	350,773
1993	1,875,000	534,606	2,409,606
1994	2,075,000	428,850	2,503,850
1995	2,450,000	321,608	2,771,608
1996	2,675,000	199,750	2,874,750
1997	2,925,000	60,938	2,985,938
Total	12,000,000	1,896,525	13,896,525

Principal payments are made on December 1 of each year.
Interest payments are made June 1 and December 1 of each year.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures

Audit Fund

The law requires an annual audit conducted by an external agency and a comprehensive annual financial report on the use of public funds. The Audit Fund is used for recording revenues and expenditures for those audits and related financial reports. It is supported by a separate tax levy. Audit funds may not be used for other purposes.

	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Local Government	46,876	44,550	44,782	44,550	0.00%
Investment Income	475	0	3,405	1,000	100.00%
TOTALS:	47,351	44,550	48,187	45,550	2.24%
EXPENDITURES					
Salaries	0	6000	6000	6500	8.33%
Contractual Services	33,891	34,725	34,192	36,900	6.26%
General Supplies/Materials	554	2,000	0	2,110	5.50%
TOTALS:	34,445	42,725	40,192	45,510	6.52%

Comparison of Revenues and Expenditures

Working Cash Fund

The Working Cash Fund is used to enable the district to have on hand at all times sufficient cash to meet the demands of ordinary and necessary expenditures. This fund is used to account for the proceeds of working cash bonds but not the repayment of those bonds, which is recorded in the Bond and Interest Fund.

	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Retirement of Indebtedness	2,675,000	0	2,925,000	0	0.00%
Investment Income	0	0	0	0	0.00%
TOTALS:	2,675,000	0	2,925,000	0	0.00%
EXPENDITURES					
Contractual Services	0	0	0	0	0.00%
Transfers In (Out)	0	0	0	0	0.00%
TOTALS:	0	0	0	0	0.00%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Restricted Purposes Fund

The Restricted Purposes Fund records the revenues and expenditures for monies which have restrictions regarding their use. Such monies include state and federal government grants and private grants restricted to specific purposes. Examples of such grants include Special Populations grants and Perkins grants. All of the various programs use self-balancing accounts within the fund.

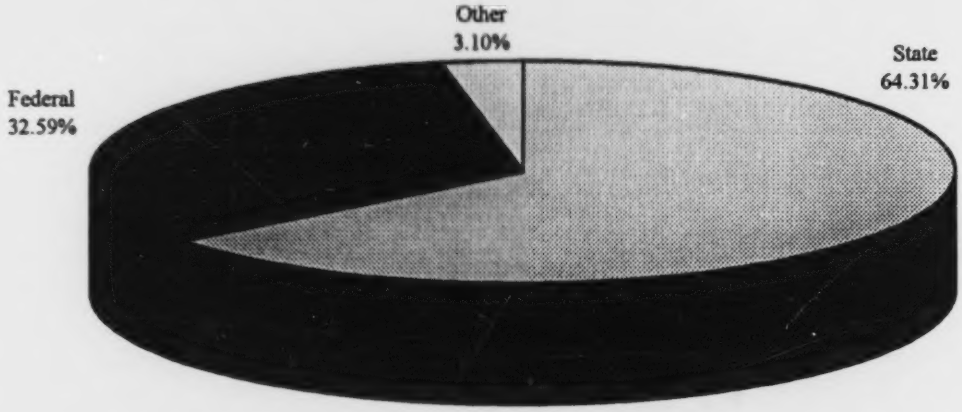
	FY 96 Actuals	FY 97 Budget	Priliminary FY 97 Actuals	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Local Government	0	0	0	0	0.00%
State Government	2,442,566	3,385,293	3,323,697	3,709,759	9.58%
Federal Government	1,790,115	1,622,259	1,523,880	1,880,364	15.91%
Student Tuition and Fees	0	0	0	0	0.00%
Sales Service Fees	0	0	0	0	0.00%
Facilities Revenue	0	0	0	0	0.00%
Investment Income	55,306	0	99,453	0	0.00%
Other Sources	137,894	290,074	141,987	178,585	-38.43%
TOTALS:	4,425,881	5,297,626	5,089,017	5,768,708	8.89%
EXPENDITURES:					
By Object					
Salaries	1,323,522	1,353,656	1,355,361	1,474,304	8.91%
Employee Benefits	1,294,959	1,502,094	1,606,212	1,841,048	22.57%
Contractual Services	55,839	194,366	82,063	209,045	7.55%
General Materials and Supplies	132,098	196,901	156,648	185,773	-5.65%
Conference and Meeting Expense	28,027	109,815	59,245	126,551	15.24%
Fixed Charges	25,388	18,628	18,628	48,340	159.50%
Utilities	1,630	913	913	3,058	234.94%
Capital Outlay	246,609	596,748	511,242	341,645	-42.75%
Other	1,256,116	1,324,505	1,298,705	1,538,944	16.19%
TOTALS:	4,364,188	5,297,626	5,089,017	5,768,708	8.89%

OAKTON COMMUNITY COLLEGE

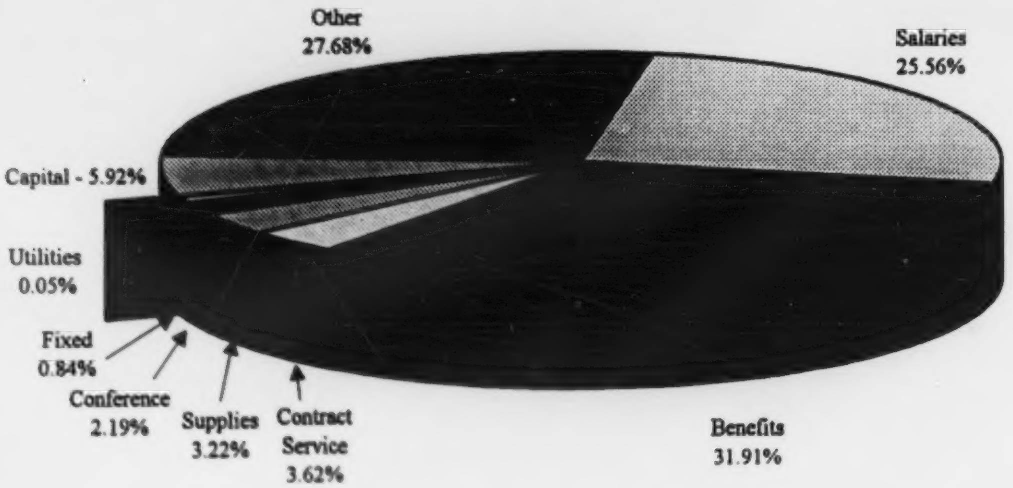
Community College District No. 535

Comparison of Revenues and Expenditures
Restricted Purposes Fund

Fiscal Year 1998 Revenues



Fiscal Year 1998 Expenditures



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Revenues and Expenditures
Operations and Maintenance Fund (Restricted)

The Operations and Maintenance Fund (Restricted) records the revenues and expenditures related to the acquisition or construction of major capital facilities. Major remodeling activities are also recorded in this fund. Monies may not be transferred out of this fund to be used for other purposes such as faculty salaries or instructional supplies. This fund includes life safety revenues and expenditures which are accounted separately within the fund.

	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
REVENUES					
Local Government	(1,390)	0	(3,459)	0	0.00%
State Government	0	0	0	0	0.00%
Federal Government	0	0	0	0	0.00%
Student Tuition and Fees	0	0	0	0	0.00%
Sales Service Fees	0	0	0	0	0.00%
Facilities Revenue	0	0	0	0	0.00%
Investment Income	263,546	300,000	261,187	250,000	-16.67%
Other Sources	50,000	50,000	50,000	50,000	0.00%
TOTALS:	312,156	350,000	307,728	300,000	-14.29%
Transfer In (Out):	0	2,900,000	2,900,000	2,450,000	
NET WITH TRANSFERS:	312,156	3,250,000	3,207,728	2,750,000	
EXPENDITURES:					
By Object					
Salaries	72,285	78,700	75,057	79,500	1.02%
Employee Benefits	4,750	5,150	5,150	5,400	4.85%
Contractual Services	162,016	475,505	352,162	150,505	-68.35%
General Materials and Supplies	96,895	50,000	46,408	0	-100.00%
Conference and Meeting Expenses	0	0	0	0	0.00%
Fixed Charges	0	0	0	0	0.00%
Utilities	0	0	0	0	0.00%
Capital Outlay	1,413,267	5,970,000	2,932,793	3,350,000	-43.89%
Other	0	0	0	0	0.00%
TOTALS:	1,749,213	6,579,355	3,411,570	3,585,405	-45.51%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Equipment Expenditures

Equipment purchases consume a significant portion of the College's expenditures and budgeting energies. A college in an increasingly technologically based society cannot afford to attempt to educate its students with outmoded and antiquated equipment. However, as easy as it is to be thrilled, even overcome, by the latest technological marvels and gadgets, funds for equipment are, and must be, limited by the realization that equipment alone cannot educate people; it is only a part of the total educational environment.

Program	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
Education Fund					
Instruction					
Baccalaureate					
Business	0	0	328	2,000	100.00%
English	334	10,000	38,158	5,000	-50.00%
Speech/Theater	0	5,000	2,689	2,000	-60.00%
Foreign Language/International Studies	0	55,057	44,005	43,266	-21.42%
Engineering	0	14,250	9,779	0	-100.00%
Behavioral/Social Studies	0	5,650	3,556	0	-100.00%
Earth Science	0	9,200	5,677	1,700	-81.52%
Historical/Policy Studies	0	5,000	24,098	6,000	20.00%
Art	2,681	13,100	13,288	25,603	95.44%
Music	4,113	0	328	5,000	100.00%
Humanities/Philosophy	1,092	2,500	1,870	2,000	-20.00%
Computer Science	0	28,500	21,336	0	-100.00%
Photography	1,764	5,395	1,479	2,375	-55.98%
Mathematics	0	18,700	19,558	0	-100.00%
Physics	4,392	5,200	0	0	-100.00%
Chemistry	5,787	29,285	48,598	10,800	-63.12%
Biology	37,015	14,775	6,624	15,300	3.55%
Vocational					
Accounting	387	0	820	5,000	100.00%
Management and Supervision	0	0	328	2,000	100.00%
Real Estate	0	0	328	2,000	100.00%
Office Systems Technology	554	90,000	82,272	68,000	-24.44%
Computer Information Systems	16,578	100,000	126,297	143,800	43.80%
Hotel Management	0	2,500	1,778	0	-100.00%
Materials Management	0	10,000	7,112	0	-100.00%
Architecture	0	56,000	46,678	0	-100.00%

Program	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
Electronics Technology	9,678	9,920	6,521	56,400	468.55%
Mechanical Design	0	61,400	47,466	2,200	-96.42%
Building Energy Systems	1,499	0	0	1,900	100.00%
Automotive Technology	7,185	10,100	0	12,500	23.76%
Facility Operations/Engineer	0	7,500	5,334	0	-100.00%
Fire Science	7,592	0	0	0	0.00%
Early Childhood Education	5,354	0	328	2,000	100.00%
Law Enforcement	0	3,150	1,778	0	-100.00%
Registered Nursing	320	0	656	4,000	100.00%
Physical Therapy	451	0	328	2,000	100.00%
Health Information Technology	1,296	0	328	2,000	100.00%
Medical Lab Technology	0	0	656	4,000	100.00%
Instructional Administration	836	2,500	6,077	2,000	-20.00%
Community and Information Services	6,838	0	0	0	0.00%
Educational Services	0	9,800	9,050	8,000	-18.37%
Research	5,574	3,000	1,778	1,500	-50.00%
Science/Allied Health Division	8,031	5,000	5,702	6,000	20.00%
Hum/Math/Tech Division	12,112	8,800	7,303	0	-100.00%
Communications Division	13,385	4,000	5,374	6,600	65.00%
Social Science/Business Division	2,677	0	1,163	525	100.00%
Honors Program	0	0	328	2,000	100.00%
Staff Development	0	0	328	2,000	100.00%
Alternative Education	2,677	0	328	2,000	100.00%
Total Instruction:	**160,202**	**605,282**	**607,810**	**459,469**	**-24.09%**
Academic Support					
Library Circulation	27,329	0	0	0	0.00%
Instructional Support Services	71,871	49,925	44,621	64,283	28.76%
Television Production Services	24,010	0	0	11,260	100.00%
Instructional Media Service	5,008	8,555	5,148	64,580	654.88%
Library/TV Administration	7,041	57,090	41,770	17,020	-70.19%
Instructional Tech Administration **	248,033	0	0	0	0.00%
Total Academic Support:	**383,292**	**115,570**	**91,539**	**157,143**	**35.97%**
Student Services					
Registration and Records	16,795	11,395	11,081	21,500	88.68%
Enrollment Management	5,354	4,100	1,312	8,000	95.12%
Student Affairs	23,095	45,300	32,812	33,300	-26.49%
Health Services	4,283	1,305	954	0	-100.00%
Career Placement	8,754	1,400	2,502	10,600	657.14%

Program	**FY 96** Actual	**FY 97** Budget	Preliminary **FY 97** Actual	**FY 98** Budget	**Fy 97 to Fy 98 Budget** % Incr
Student Activities	4,170	16,550	13,886	60,000	262.54%
Student Affairs Administration	0	0	0	9,500	100.00%
Total Student Services:	**62,451**	**80,050**	**62,547**	**142,900**	**78.51%**
Public Services					
Community Services	2,677	0	656	4,000	100.00%
Performing Arts Center	10,498	0	328	18,400	100.00%
Total Public Services:	**13,175**	**0**	**984**	**22,400**	100.00%
Operations/Maintenance of Plant					
Transportation	33,500	14,000	8,560	0	-100.00%
Total Operations/Maintenance Plant:	**33,500**	**14,000**	**8,560**	**0**	-100.00%
General Administration					
Office of the President	1,907	0	0	0	0.00%
Business/finance Admin.	5,113	4,300	5,142	3,000	-30.23%
Accounting Services	5,907	2,900	2,434	4,000	37.93%
Business Services	0	5,700	5,655	6,000	5.26%
Personnel Services	10,708	0	0	0	0.00%
Community Relations	12,441	17,180	16,143	9,400	-45.29%
Total General Administration:	**36,076**	**30,080**	**29,374**	**22,400**	**-25.53%**
General Institutional					
College Development	1,398	0	984	6,000	100.00%
Central Services	0	0	328	2,000	100.00%
Chargebacks/Contingency	5,842	16,000	0	10,000	-37.50%
Total General Institutional:	**7,240**	**16,000**	**1,312**	**18,000**	**12.50%**
Total Education Fund:	**695,936**	**860,982**	**802,126**	**822,312**	**-4.49%**
ATEG Grant	(111,988)	(119,849)	(119,849)	(130,959)	9.27%
Program Improvement Grant	(17,601)	0	(18,080)	0	0.00%
Net Educational Fund:	**566,347**	**741,133**	**664,197**	**691,353**	**-6.72%**
Operations and Maintenance Fund					
Operations/Maintenance of Plant					
DP Housekeeping	5,795	12,600	5,508	0	-100.00%
RHC Housekeeping	0	0	0	8,000	100.00%
Building Maintenance	6,034	10,300	9,334	12,550	21.84%
Director of Facilities	2,677	20,000	13,574	5,900	-70.50%

Program	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
Grounds Maintenance	924	25,800	27,878	60,000	132.56%
Transportation	0	0	0	26,000	100.00%
Total Operations/Maintenance Plant:	**15,430**	**68,700**	**56,294**	**112,450**	**63.68%**
Total Operations/Maint Fund:	**15,430**	**68,700**	**56,294**	**112,450**	**63.68%**
Auxiliary Enterprises Fund					
Instruction					
Office Equipment Maintenance	3,939	0	13,834	2,000	100.00%
Total Instruction:	**3,939**	**0**	**13,834**	**2,000**	100.00%
Academic Support					
Information Technology	76,799	563,452	501,502	221,500	-60.69%
Total Academic Support:	**76,799**	**563,452**	**501,502**	**221,500**	**-60.69%**
Public Services					
Alliance for Lifelong Learning	0	11,890	9,134	24,800	108.58%
Total Public Services:	**0**	**11,890**	**9,134**	**24,800**	108.58%
Auxiliary Services					
Food Operations	8,890	20,000	20,231	0	-100.00%
Bookstore Equipment	5,537	125,000	112,876	4,250	-96.60%
Intercollegiate Athletics	11,611	900	7,740	10,420	1057.78%
Child Development Center	0	1,485	858	0	-100.00%
Instructional Television	22,236	16,000	12,646	24,000	50.00%
Total Auxiliary Services:	**48,274**	**163,385**	**154,351**	**38,670**	**-76.33%**
Operations/Maintenance of Plant					
Institute Bus/Pro Development	46,013	0	2,762	17,000	100.00%
Total Operations/Maintenance Plant:	**46,013**	**0**	**2,762**	**17,000**	100.00%
General Administration					
Hartstein Campus Maintenance	8,182	0	0	0	0.00%
Total General Administration:	**8,182**	**0**	**0**	**0**	**0.00%**
General Institutional					
Printing Services	28,444	19,500	15,137	13,000	-33.33%
Telecommunications	5,354	0	8,219	2,000	100.00%
Total General Institutional	**33,798**	**19,500**	**23,356**	**15,000**	**-23.08%**
Total Aux Enterprises Fund:	**217,005**	**758,227**	**704,939**	**318,970**	**-57.93%**

Program	FY 96 Actual	FY 97 Budget	Preliminary FY 97 Actual	FY 98 Budget	Fy 97 to Fy 98 Budget % Incr
Liability, Settlement, and Protection Fund					
Operations/Maintenance of Plant					
Department of Public Safety	2,677	10,750	10,246	28,500	165.12%
Total Operations/Maintenance Plant:	**2,677**	**10,750**	**10,246**	**28,500**	**165.12%**
General Institutional					
Safety Equipment	2,907	0	0	0	0.00%
Total General Institutional:	**2,907**	**0**	**0**	**0**	**0.00%**
Total Liability, Settlement, and Protection Fund:	**5,584**	**10,750**	**10,246**	**28,500**	**165.12%**

Total Equipment Expenditures:

Total:	**933,955**	**1,698,659**	**1,573,605**	**1,282,232**	**-24.52%**

** The equipment requested by Instructional Technology is used in computer labs or the academic network; where possible, equipment budget costs have been assigned to instructional programs. Equipment which cannot be assigned directly to programs is budgeted in this category.

NOTE: This comparison of equipment costs does not include the following equipment expenditures:

1. Operations and Maintenance Fund (Restricted). Expenditures for equipment in this fund are generally for large items such as building air conditioners and, as such, do not really pertain to an analysis of expenditures for instructional purposes, in so far as that goes.
2. Equipment purchased by College clubs.
3. Equipment purchased by the OCC Foundation. Equipment from the Foundation comes in the form of a gift; private donations and grants fund the Foundation, not public or tuition funds. The Foundation has its own accounting procedures totally unconnected with the legal budget of the College.
4. Employee computer equipment plan purchases.
5. Restricted purpose fund expenditures.

Notes

Celui qui a de l'imagination sans érudition a des ailes et ña pas de pieds.

Joseph Joubert

Statistics

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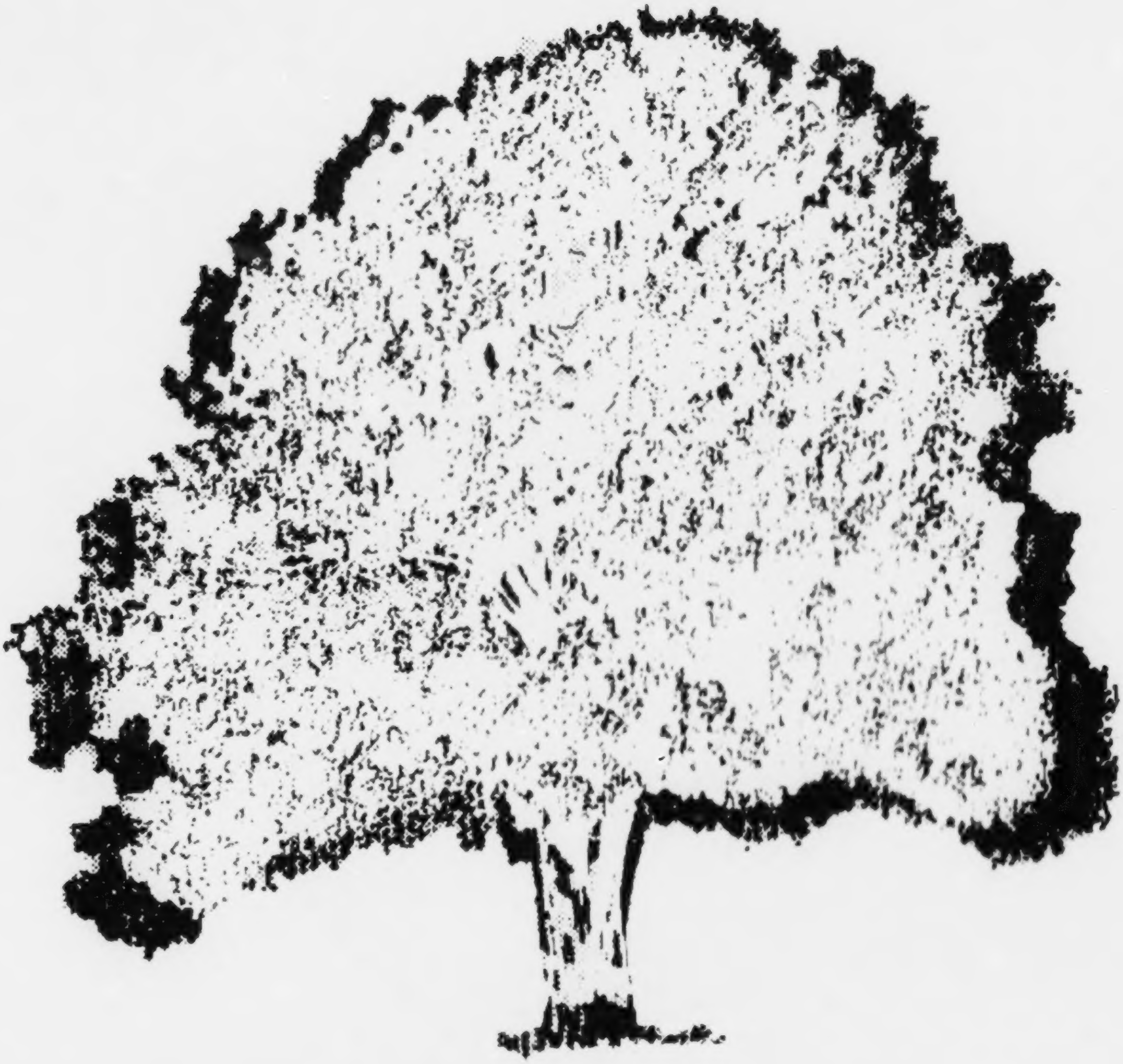

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OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Actual Revenues and Expenditures - Operating Funds

(Education and Operation & Maintenance Funds)

This table shows the history of the budgeted revenues and expenditures, both by program and by object, for the Operating Funds, which are a combination of the Education Fund (Fund 01) and the Operations and Maintenance Fund (Fund 02). All years include budget transfer adjustments, where applicable, as approved by the Board of Trustees. Fund transfers between funds are not included in order to standardize comparisons. This table includes ALLiance Commitment to Excellence and equipment expenditures; all other ALLiance expenditures were moved to the Auxiliary Enterprises Fund beginning with the FY 1995 budget. The Independent Operations expenditure was comprised wholly of the Intercollegiate Athletics program which was moved to the Auxiliary Enterprises Fund beginning with the FY 1992 budget.

Revenues:	Actual **FY 93**	Actual **FY 94**	Actual **FY 95**	Actual **FY 96**	Actual **FY 97**
Property Taxes	20,836,842	20,250,869	22,139,390	21,906,608	21,930,560
Pers Prop Repl Tax	510,066	524,578	576,927	611,789	689,541
State Grants	4,765,118	4,776,149	4,355,624	4,749,366	4,647,794
Local Grants/Contract	91,551	117,998	0	0	0
Chargeback	48,694	54,469	54,887	78,155	74,106
Student Tuition/Fees	7,356,848	8,124,884	7,714,217	8,177,675	7,962,616
Sales/Service Revenue	383,826	183,839	103,758	141,400	8,828
Facilities Revenue	77,252	102,554	0	0	0
Investment Income	771,540	947,578	1,354,086	1,783,921	2,475,021
Other Revenue	77,135	93,815	109,001	121,589	43,903
Total Revenues:	**34,918,872**	**35,176,733**	**36,407,890**	**37,570,503**	**37,832,369**
Total Budgeted	**34,524,753**	**33,581,757**	**34,365,000**	**35,395,500**	**37,018,500**
Amount Over (Under)	**394,119**	**1,594,976**	**2,042,890**	**2,175,003**	**813,869**
% Over (Under)	**1.14%**	**4.75%**	**5.94%**	**6.14%**	**2.20%**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Actual Revenues and Expenditures - Operating Funds (cont)

Expenditures:	Actual **FY 93**	Actual **FY 94**	Actual **FY 95**	Actual **FY 96**	Actual **FY 97**
By Program					
Instruction	17,513,989	18,408,512	17,363,958	17,715,676	18,598,909
Academic Support	2,032,176	1,995,593	2,194,705	2,614,763	2,455,389
Student Services	3,095,210	3,242,721	3,544,990	3,560,459	3,702,219
Public Service	370,768	363,613	343,670	373,204	392,203
Independent Operations	0	0	0	0	0
Operation/Maint of Plant	2,887,387	2,413,995	2,717,184	3,249,273	3,413,071
General Administration	2,304,434	2,413,191	2,261,182	2,265,668	2,324,591
Institutional Support	347,862	541,733	993,567	1,243,718	811,687
Total Expenditures:	**28,551,826**	**29,379,358**	**29,419,256**	**31,022,761**	**31,698,069**
Expenditures:					
By Object					
Salaries	21,433,855	21,778,982	21,423,586	22,216,622	22,737,289
Employee Benefits	1,835,564	1,856,569	2,392,865	2,647,736	2,345,469
Contractual Services	1,824,474	2,032,022	1,774,325	1,547,480	2,367,715
Materials and Supplies	1,443,577	1,604,092	1,736,624	1,842,972	1,943,317
Conferences/Meetings	191,814	204,963	198,654	188,333	188,684
Fixed Charges	241,700	358,080	314,585	711,863	58,541
Utilities	768,657	673,909	883,914	1,008,367	1,129,902
Capital Outlay	459,831	515,958	423,803	597,006	720,491
Other	352,352	354,783	270,900	262,382	206,661
Total Expenditures:	**28,551,824**	**29,379,358**	**29,419,256**	**31,022,761**	**31,698,069**
Total Budgeted	30,727,864	31,549,946	30,776,097	32,221,121	33,956,324
Amount Over (Under)	(2,176,040)	(2,170,588)	(1,356,841)	(1,198,360)	(2,258,255)
% Over (Under)	-7.08%	-6.88%	-4.41%	-3.72%	-6.65%

SOURCE: Oakton Community College Audited Financial Reports and various current budget reports.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Audited Operating Revenues By Source

(Education and Operating & Maintenance Funds)

Fiscal Year 1996

The table below compares audited operating revenues by source, the latest available comprehensive data. Operating revenues include the Education Fund revenues and Operations and Maintenance Fund revenues only. Excluding State Community College because of its unique funding situation, 17 colleges rely on state funding as the primary revenue source, only five colleges rely on tuition and fees as the primary revenue source, and 17 colleges rely on local taxes as the primary revenue source. Direct federal revenues contribute almost nothing to community college operating funding in Illinois but provide for substantial restricted fund grants recorded elsewhere.

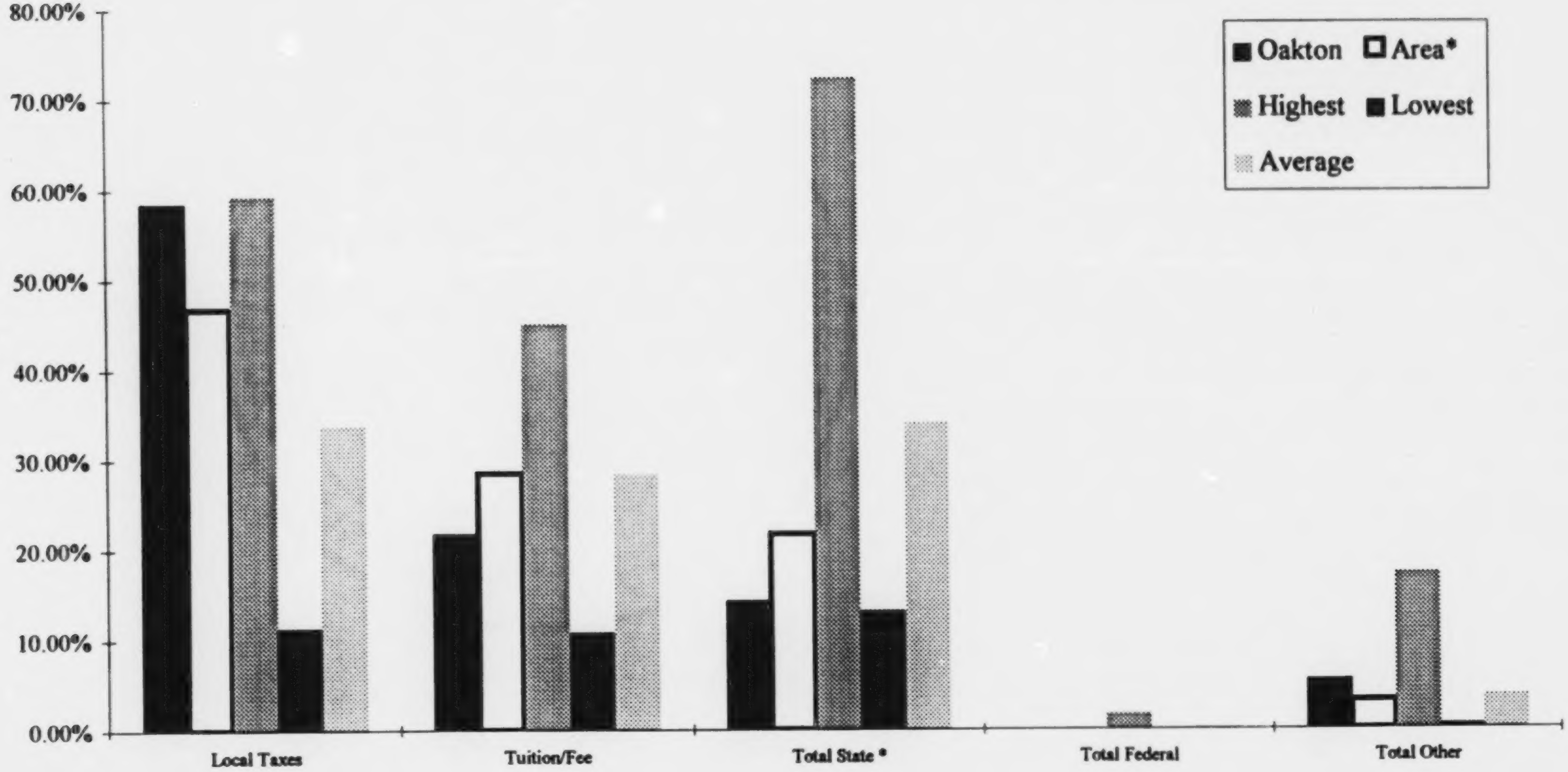
REVENUE CATEGORY	**Oakton**	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**	**Average % Incr**
Local Taxes/Chargebacks	58.52%	46.74%	59.40%	11.30%	33.82%	3.72%
Student Tuition	18.07%	26.31%	36.34%	10.84%	25.57%	11.63%
Student Fees	3.69%	2.13%	8.75%	0.00%	2.75%	-31.32%
ICCB Grants	12.32%	17.68%	57.72%	12.32%	28.17%	3.13%
Other State	1.63%	3.31%	10.36%	0.81%	4.73%	22.06%
SBE Vocational	0.32%	0.71%	4.39%	0.00%	1.09%	-16.65%
Federal	0.00%	0.01%	1.68%	0.00%	0.18%	-16.65%
Other	5.45%	3.11%	17.19%	0.44%	3.70%	-9.04%
Percent Increase Total Revenue	3.19%	2.10%	21.27%	-16.31%	0.13%	4.22%

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

** Corporate Personal Property Replacement Tax

SOURCE: ICCB Data and Characteristics

Comparison of Audited Operating Revenues by Source
Fiscal Year 1996



* Total State includes ICCB Grants, CPPRT, SBE Vocational, and Other state revenues.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Audited Operating Expenditures By Object

(Education and Operation & Maintenance Funds)

Fiscal Year 1996

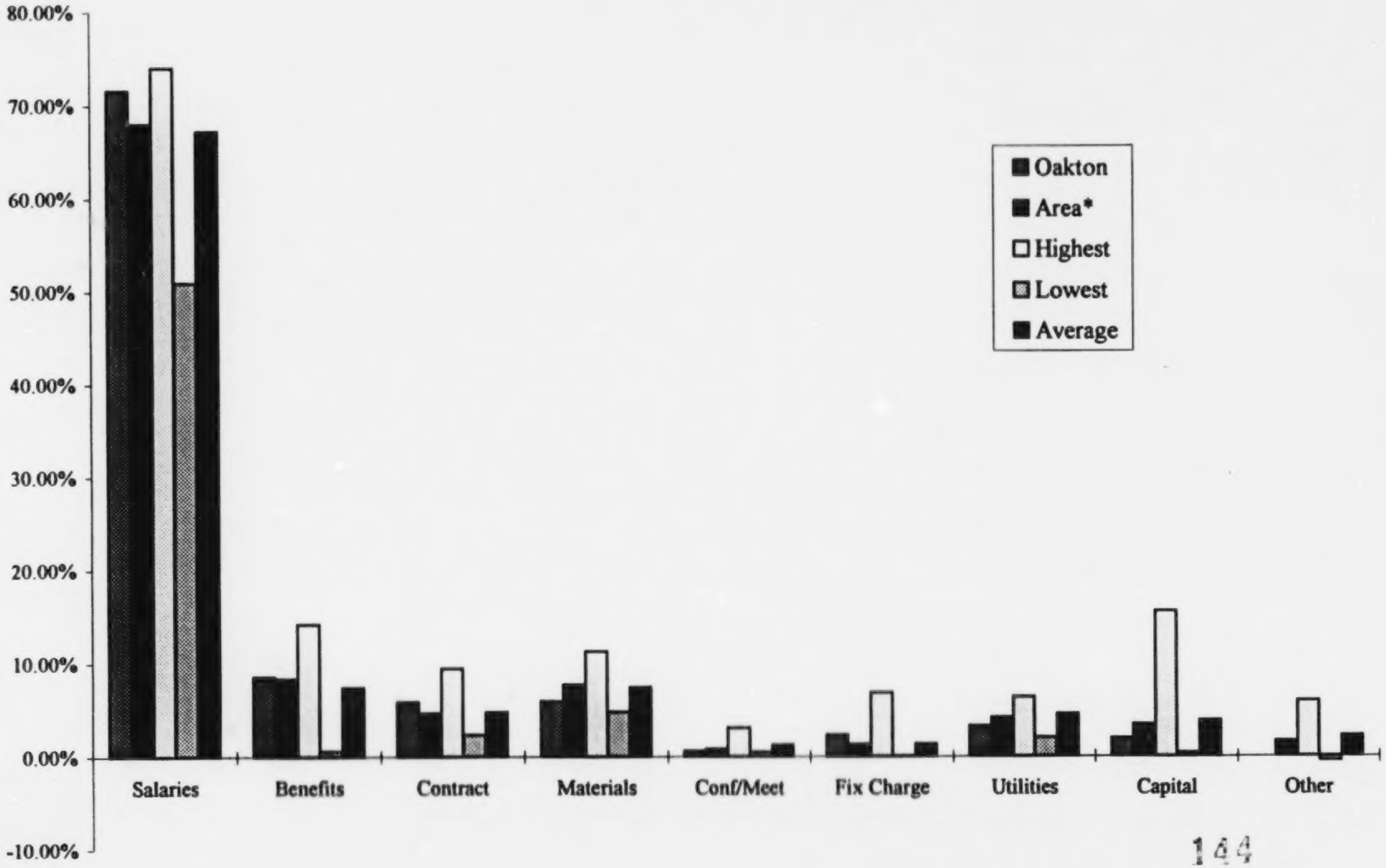
This table compares audited operating expenditures by object across the state for Fiscal Year 1996, the latest available comprehensive data. While salaries and benefits generally comprise the highest educational costs, contractual services can also be high for those colleges which contract for services such as custodial and maintenance.

OBJECT CATEGORY	Oakton	Local Area* Average	State Highest	State Lowest	State Average	State % Incr
Salaries	71.61%	68.02%	74.08%	50.98%	67.27%	3.14%
Benefits	8.53%	8.36%	14.23%	0.61%	7.38%	9.42%
Contract Services	5.83%	4.66%	9.44%	2.38%	4.75%	9.61%
General Materials	5.94%	7.68%	11.31%	4.83%	7.45%	-9.78%
Conference and Meeting	0.61%	0.82%	3.11%	0.48%	1.22%	12.66%
Fixed Charges	2.29%	1.26%	6.85%	0.05%	1.34%	9.78%
Utilities	3.25%	4.18%	6.37%	2.03%	4.55%	16.18%
Capital Outlay	1.92%	3.45%	15.57%	0.40%	3.85%	50.67%
Other	0.00%	1.59%	5.91%	-0.53%	2.19%	32.41%
Percent Increase Total Expenditure	5.45%	4.52%	21.82%	-2.30%	0.15%	5.55%

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SOURCE: ICCB Data and Characteristics

Comparison of Audited Operating Expenditures by Object
Fiscal Year 1996



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Audited Operating Expenditures By Program

(Education and Operation & Maintenance Funds)

Fiscal Year 1996

The table below compares audited operating expenditures by program for Fiscal Year 1996, the latest available comprehensive data. The College's percentages of expenditure by program compare favorably with both the local area colleges and the state as a whole. The bulk of the expenditures are used for those programs which directly or indirectly deal with students: Instruction, Academic Support, and Student Services. Oakton's Instruction expenditures are fourth highest in the state. The College's Institutional Support program costs are the second lowest in the state and Operations and Maintenance costs are fifth lowest in the state. Three colleges showed a net dercrease in expenditures for FY 96.

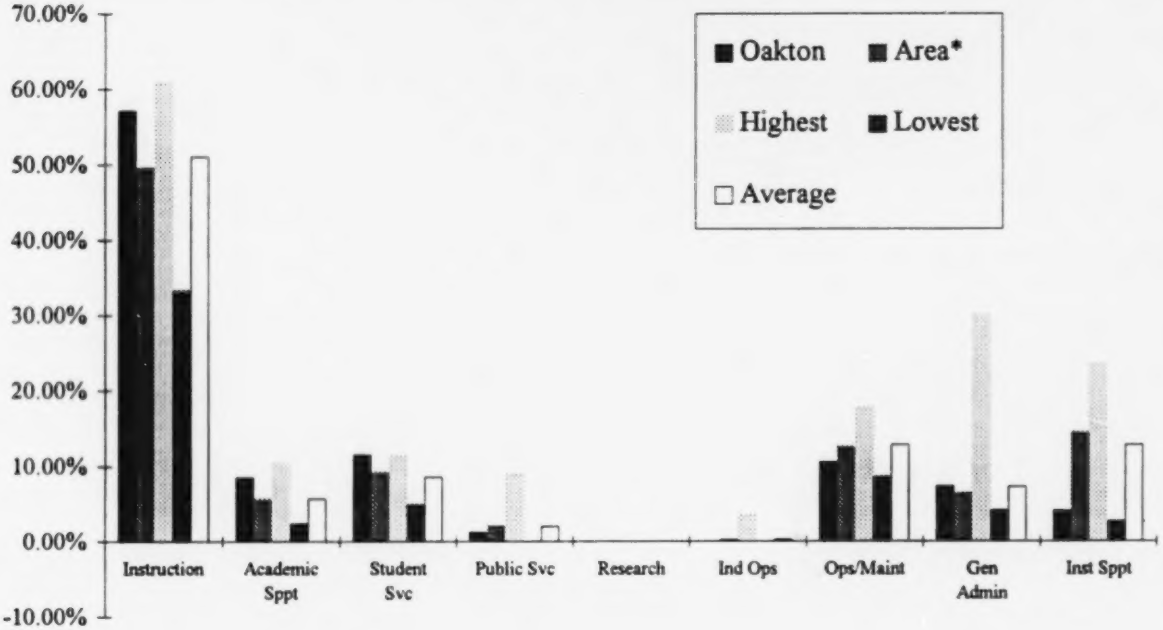
OBJECT CATEGORY	**Oakton**	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**	**State % Incr**
Instruction	57.11%	49.57%	61.15%	33.25%	50.97%	2.28%
Academic Support	8.43%	5.63%	10.56%	2.33%	5.60%	15.03%
Student Services	11.48%	9.18%	11.48%	4.90%	8.48%	4.17%
Public Service	1.20%	2.06%	8.89%	0.00%	1.97%	-2.83%
Organized Research	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Independent Operations^	0.00%	0.18%	3.42%	-0.06%	0.23%	44.80%
Operations/Maintenance	10.47%	12.54%	17.78%	8.60%	12.76%	7.12%
General Administration	7.30%	6.38%	30.15%	4.08%	7.22%	9.99%
Institutional Support	4.01%	14.46%	23.56%	2.66%	12.77%	14.41%
Percent Increase Total Expenditure	5.45%	4.52%	21.82%	-2.30%	0.17%	5.55%
Total Direct Services to Students	77.01%	64.38%	77.01%	44.19%	65.04%	
Total Other	22.99%	35.62%	55.81%	22.99%	34.96%	

^ One college reported a net credit for independent operations.

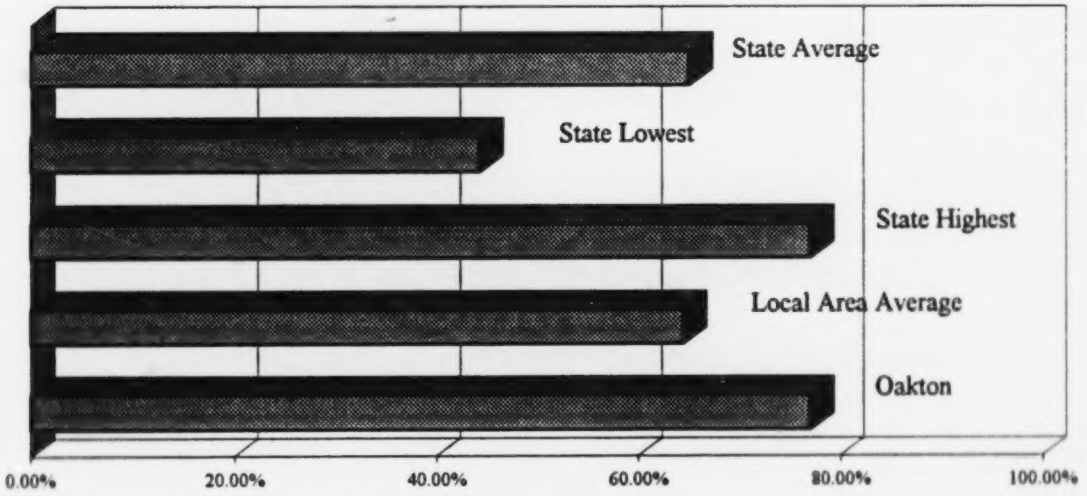
*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SOURCE: ICCB Data and Characteristics

Comparison of Audited Operating Expenditures by Program
Fiscal Year 1996



Comparison of Direct Services to Students (Operating Funds)
Fiscal Year 1996



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Full Time Faculty Assignments to Instructional Programs

The following analysis compares budgeted full-time faculty teaching loads. The loads are projected to disciplines based on FTE loads reported during the current year, thereby making one year's budgeted load the previous year's actual assignment. For Fiscal Year 1997, the count includes three positions with zero funding in Earth Science, Behavioral and Social Sciences, and Music. It also includes a Spring Semester reserve position (0.5 FTE) for a retiring administrator if required, leaving a net of 152.0 regular budgeted positions for FY 97.

Discipline	FY 94 Actual **FY 1995 Budget**	FY 95 Actual **FY 1996 Budget**	FY 96 Actual **FY 1997 Budget**	FY 97 Actual **FY 1998 Budget**	**% Total Faculty FY 98**
BACCALAUREATE					
Art	3.0	3.0	3.0	3.0	1.94%
Behavioral/Social Studies	12.7	12.1	13.0	12.7	8.19%
Biology	5.5	5.8	6.3	6.1	3.94%
Business	2.4	2.8	2.9	2.7	1.74%
Chemistry	4.0	4.0	4.0	4.0	2.58%
Computer Science	1.3	1.0	0.9	0.6	0.39%
Earth Science	5.5	4.2	4.8	4.1	2.65%
Engineering	1.3	0.7	0.6	0.6	0.39%
English	17.9	18.1	17.4	18.4	11.87%
Foreign Language/Int'l Studies	4.1	4.0	3.8	3.7	2.39%
Historical/Policy Studies	4.8	5.1	5.5	4.7	3.03%
Humanities/Philosophy	3.7	3.7	3.9	4.4	2.84%
International Trade	0.1	0.1	0.1	0.0	0.00%
Mathematics	12.2	12.6	12.6	12.8	8.26%
Music	2.9	2.0	3.0	1.8	1.16%
Photography	1.0	1.0	1.0	1.0	0.65%
Physical Education	1.1	1.3	1.3	1.0	0.65%
Physics	1.6	1.4	1.5	1.4	0.90%
Speech/Theater	2.5	3.5	3.8	3.6	2.32%
Total Baccalaureate:	87.6	86.4	89.4	86.6	
Baccalaureate as a % of Total:	56.88%	56.47%	57.49%	55.87%	
VOCATIONAL					
Accounting Technology	4.8	4.4	4.1	4.4	2.84%
Architecture Technology	1.0	1.0	1.0	1.0	0.65%
Automobile Technology	1.0	1.0	1.0	1.0	0.65%
Biomedical Electronics	0.1	0.0	0.0	0.0	0.00%
Building Energy Systems	1.0	1.0	1.0	1.0	0.65%

Discipline	FY 94 Actual FY 1995 Budget	FY 95 Actual FY 1996 Budget	FY 96 Actual FY 1997 Budget	FY 97 Actual FY 1998 Budget	% Total Faculty FY 98
Computer Information Systems	5.6	5.7	5.6	5.8	3.74%
Early Childhood Education	4.0	3.9	3.9	4.0	2.58%
Electronics Technology	1.9	2.0	2.0	2.0	1.29%
Facilities Operation/Engineer	0.1	0.0	0.0	0.0	0.00%
Financial Information Services	0.2	3.0	0.1	0.0	0.00%
Fire Science Technology	0.1	0.0	0.0	0.0	0.00%
Health Information Technology	2.0	3.0	3.0	3.0	1.94%
Hotel Management	2.0	2.0	2.0	2.0	1.29%
Law Enforcement	2.0	2.0	2.0	2.0	1.29%
Machine Technology	0.0	0.0	0.0	0.0	0.00%
Management/Supervision	0.6	0.4	0.5	0.7	0.45%
Marketing	1.0	1.0	1.0	1.0	0.65%
Mechanical Design	0.5	0.3	0.4	0.4	0.26%
Medical Lab Technology	2.0	1.0	2.0	2.0	1.29%
Office Systems Technology	3.8	3.8	4.1	4.0	2.58%
Physical Therapist Assistant	4.0	3.0	3.0	3.0	1.94%
Real Estate	1.0	1.0	1.0	1.0	0.65%
Registered Nursing	8.3	9.0	9.0	10.0	6.45%
Total Vocational:	47.0	48.5	46.7	48.3	
Vocational as a % of Total:	30.52%	31.70%	30.03%	31.16%	
OTHER ASSIGNMENTS					
Instruction Administration	0.6	0.7	0.6	0.5	0.32%
Honors Program	0.6	0.6	0.4	0.6	0.39%
Staff Development	0.6	0.3	0.4	0.2	0.13%
Center for Family Education	0.2	0.2	0.0	0.0	0.00%
Library Circulation	3.0	3.0	2.8	2.8	1.81%
Library Acquisitions	1.0	1.0	1.0	1.0	0.65%
Library Catalog	1.6	1.6	2.0	2.0	1.29%
Television Production Services	0.8	0.9	0.9	0.9	0.58%
Instructional Technology Admin	0.4	0.4	0.4	0.4	0.26%
Student Affairs	9.2	8.3	9.3	9.6	6.19%
North Central Association Study	0.0	0.0	0.4	0.6	0.39%
Intercollegiate Athletics	0.9	0.7	0.7	1.0	0.65%
ACIIE	0.5	0.4	0.5	0.5	0.32%
Total Other:	19.4	18.1	19.4	20.1	
Other as a % of Total:	12.60%	11.83%	12.48%	12.97%	
Grand Total:	154.0	153.0	155.5	155.0	100.00%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Instructional Faculty and Administrators
Fall Semester 1996

The following tables analyze administrator staffing levels and various combinations of full time and part time faculty by FTE (full time equivalent) and headcount to each other and to reimbursable credit hours. Care should be taken when making direct comparisons. Colleges with large numbers of lab classes compared to lecture classes, for example, may require more faculty for a given number of credit hours.

	Oakton	Local Area* Average	State Highest	State Lowest	State Average
ADMINISTRATORS					
Full Time	26	32.8	62	38	29.3
Part-time FTE	0	0.0	45	0	1.4
Total Administrator FTE	26	32.8	77	12	30.7
Total Administrator Headcount	26	32.9	134	12	32.4
Credit Hours per Administrator FTE	7,347	5,695.4	8,736	1,370	3,874.1
INSTRUCTIONAL FACULTY					
Full Time	130	140.9	278	38	96.4
Part-time FTE	157	171.4	417	16	91.3
Total Instructional FTE	287	312.3	695	64	187.6
Total Instructional Headcount	551	582.5	1140	102	368.7
Credit Hours per Instructional Faculty FTE	666	598.2	1,123	343	641.4
Credit Hours per Headcount	347	320.7	692	145	340.9
Ratio Full-time to Part-time FTE	0.83	0.82	4.68	0.39	1.55
Ratio Instructional Faculty FTE to Administrator FTE	11.0	9.5	14.8	1.7	6.4

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

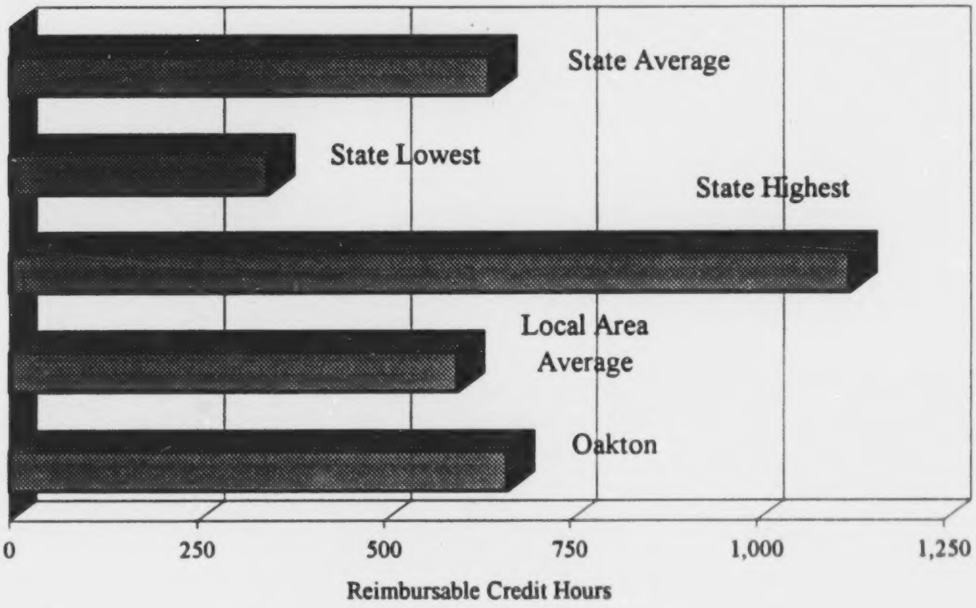
NOTE: Chicago City Colleges and State Community College are excluded from state high, low, and average.

SOURCE: ICCB Data and Characteristics

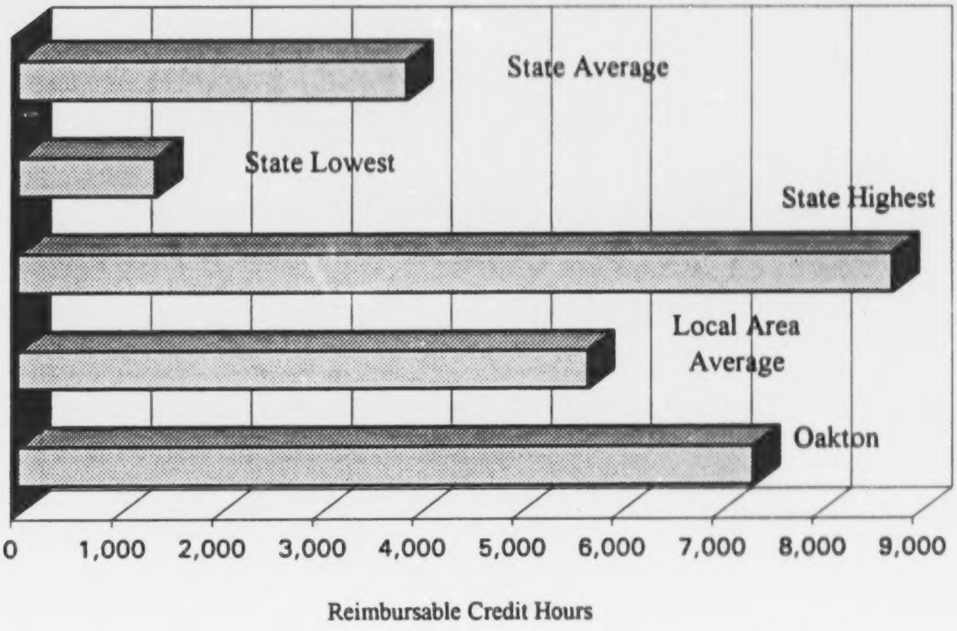
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Credit Hours per Instructional Faculty FTE



Credit Hours per Administrator FTE



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Classified Staff Assignments

The following table compares classified staff assignments to educational and support programs for the last four fiscal years. Staff counts are listed on a full-time equivalent (FTE) basis. Student employees and individuals hired on a contractual service basis are not included. As each part-time position becomes vacant, the FTE of the position is reduced from .675 to .500 and may reduce FTE without reducing positions. Also, FTE totals may vary as some positions change funding from Current Funds to Restricted Purpose Funds, which are not catalogued below. Significant changes for Fiscal Year 1997 include moving 12.5 FTE staff in Instructional Technology from the Education Fund to Auxiliary Enterprises and 16.0 FTE staff in RHC Maintenance from Auxiliary Enterprises to the Operations and Maintenance Fund. Also, as part of the contract agreement with OCC Classified Staff Association, part-time staff were allowed to change their total hours from 19 or 20 to 25 (or the reverse) on a one-time basis. These changes generally account for the increase in staff FTE for FY 1997.

	FY 1995 Budget	**FY 1996 Budget**	**FY 1997 Budget**	**FY 1998 Budget**
Instruction	8.4	12.0	12.2	12.3
Instructional Administration	28.8	28.8	29.2	27.8
Academic Support	47.6	39.8	30.0	31.8
Student Services	35.7	34.5	35.8	38.4
Public Services	7.0	6.0	4.0	7.0
General Administration	31.2	31.3	33.1	30.5
General Institutional	3.0	7.1	7.1	7.1
Total Education Fund	161.7	159.5	151.4	154.9
Operations and Maint. of Plant	43.0	43.6	59.1	59.1
Site Expenditures	2.0	2.0	2.0	2.0
ALLiance	24.9	19.1	18.7	18.0
Auxiliary Enterprises				
Computer Services	14.8	15.3	15.3	***
Information Technology	**	**	12.5	30.1
ECE Lab Schools	13.0	13.5	14.0	14.0
Bookstore	5.5	5.5	5.5	5.5
Institute Bus/Pro Development	1.5	1.5	1.5	2.0
Ray Hartstein Campus Maintenance	16.0	16.5	*	*
Other	11.0	10.6	11.0	9.9
Public Safety	14.5	14.2	14.2	14.2
Total Staff FTE	307.9	301.3	305.2	309.7

* RHC Maintenance was budgeted in Auxiliary Enterprises prior to Fiscal Year 1997.

** Instructional Technology was budgeted in the Education Fund prior to FY 1997.

*** Computer Services merged with Information Technology beginning in FY 1998.

Notes

Every book that anyone sets out on is a voyage of discovery that may discover nothing. Any voyager may be lost at sea, like John Cabot. Nobody can teach the geography of the undiscovered. All he can do is encourage the will to explore, plus impress upon the inexperienced a few of the dos and don'ts of voyaging.

Wallace Stegner, *On the Teaching of Creative Writing*

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Professional Staff and Classified Staff
Fall Semester 1996
Latest Available Data

The following tables examine professional staff and classified staff personnel staffing levels compared to faculty and credit hours. Care should be taken in making direct comparisons without additional analysis. For example, some colleges provide their own custodial, cafeteria, and public safety services while others contract for these services; contracted service personnel, not being direct employees of the college, are not counted in these data. Furthermore, job definitions can vary significantly: a faculty position at one college may be a professional classified staff position at another college. The ICCB for FY94 revised its reporting of personnel classifications; professional staff now includes librarians and counselors (faculty positions at Oakton) as well as certain classified staff positions. This change by the ICCB does not conform to Oakton policy or definitions. The data below is based on ICCB reporting definitions.

	Oakton	Local Area* Average	State Highest	State Lowest	State Average
PROFESSIONAL STAFF					
Full Time	116	91	173	4	55
Part-time FTE	1	6	36	0	7
Total Professional Staff FTE	117	97	189	4	62
Total Professional Headcount	121	102	194	5	71
Credit Hours per Professional	1,633	1,926	17,656	774	1,881
Instructional Faculty FTE per Professional	2.45	3.22	17.50	1.39	3.02
CLASSIFIED STAFF					
Full Time	97	141	245	17	91
Part-time FTE	66	79	266	0	44
Total Classified Staff FTE	163	221	460	22	135
Total Staff Headcount	227	298	799	26	187
Credit Hours per Classified Staff FTE	1,172	846	2,186	448	611
Faculty FTE per Classified Staff FTE	1.76	1.42	6.36	0.70	1.39
Staff FTE per Admin FTE	1.39	2.28	17.50	0.73	2.17

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

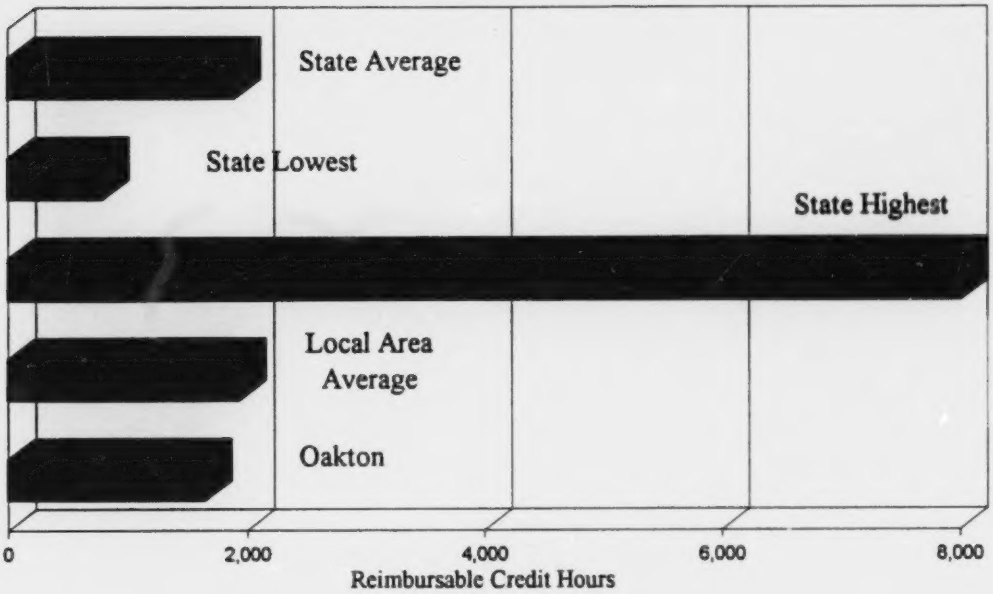
NOTE: Chicago City Colleges and State Community College are excluded from state high, low, and average.

SOURCE: ICCB Data and Characteristics

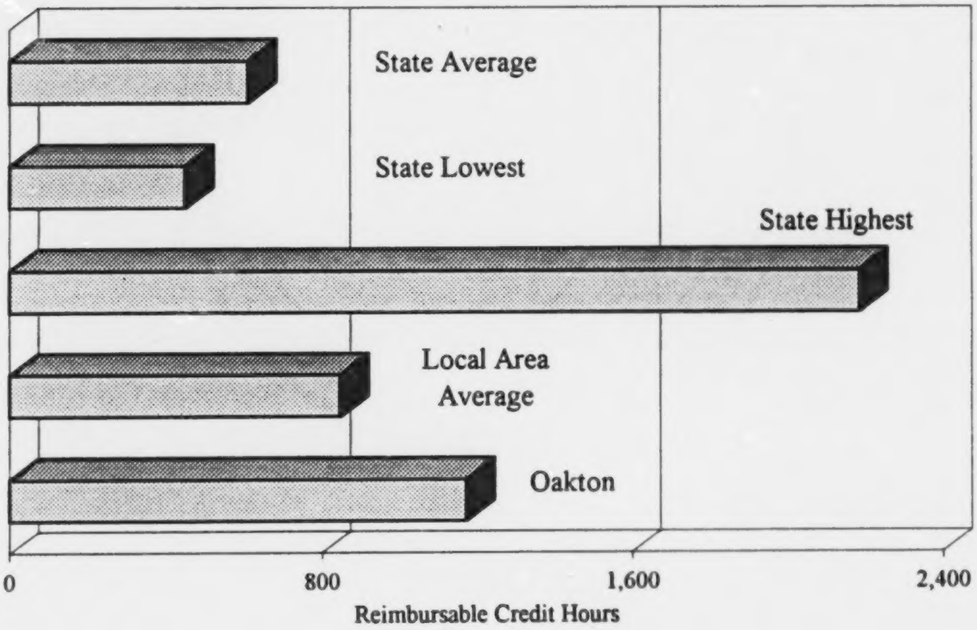
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Credit Hours per Professional Staff FTE



Credit Hours per Classified Staff FTE



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Analysis of Unit Cost Information

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the Unit Cost Study.

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. *Nevertheless, caution must be exercised in making direct comparisons among colleges.* Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high portion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Student aid which is disbursed directly to students, expenditure of funds for student organizations or clubs, and auxiliary enterprise funds are also excluded from the unit cost study. Building depreciation costs are included in the Full Instructional Unit Cost so that capital expenditures for buildings are reflected in the unit cost study.

As the following tables and graphs clearly show, the College's unit cost record is comparable to that of the other local area community colleges, compares favorably with most state averages, and is appropriate for a college of its size, educational programs, staffing, and physical plant. In Fiscal Year 1996, the latest year for which ICCB-compiled unit cost information is available, the College's unit cost figures for each of the instructional categories, except Business, is lower than the local area average, and Oaktons overall average is 11.47% less than the area average.

The tiny increase in net instructional cost for Fiscal Year 1996 can be attributed to slightly lower salary and benefit costs, significantly reduced equipment costs, and small increases in allocated costs and operations and maintenance costs. A 4.34% increase in total credit hours also served to reduce the unit cost figures (which are costs per credit hour calculations). A 6.49% decrease in credit hours for Fiscal Year 1997 coupled with higher equipment costs and contractual increases in spending of 4.13% in reportable costs will raise the Colleges Fiscal Year 1997 unit cost figures.

It should be noted that a comparison of the College with the local area average is more reasonable and valid than a comparison with the state average. The local area average includes colleges which are reasonably likely to have somewhat similar educational programs, personnel costs, and operating costs. Clearly a college in Belleville or East Peoria would be unlikely to compare to Oakton in these critical comparison criteria. The Chicago City Colleges system has been intentionally excluded from the local area average calculation because that system cannot compare with the individual college systems in the remainder of the state. The Chicago City Colleges system is actually composed of eight individual colleges bound together by a central administrative system.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Unit Cost Information

Net Instructional Costs

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

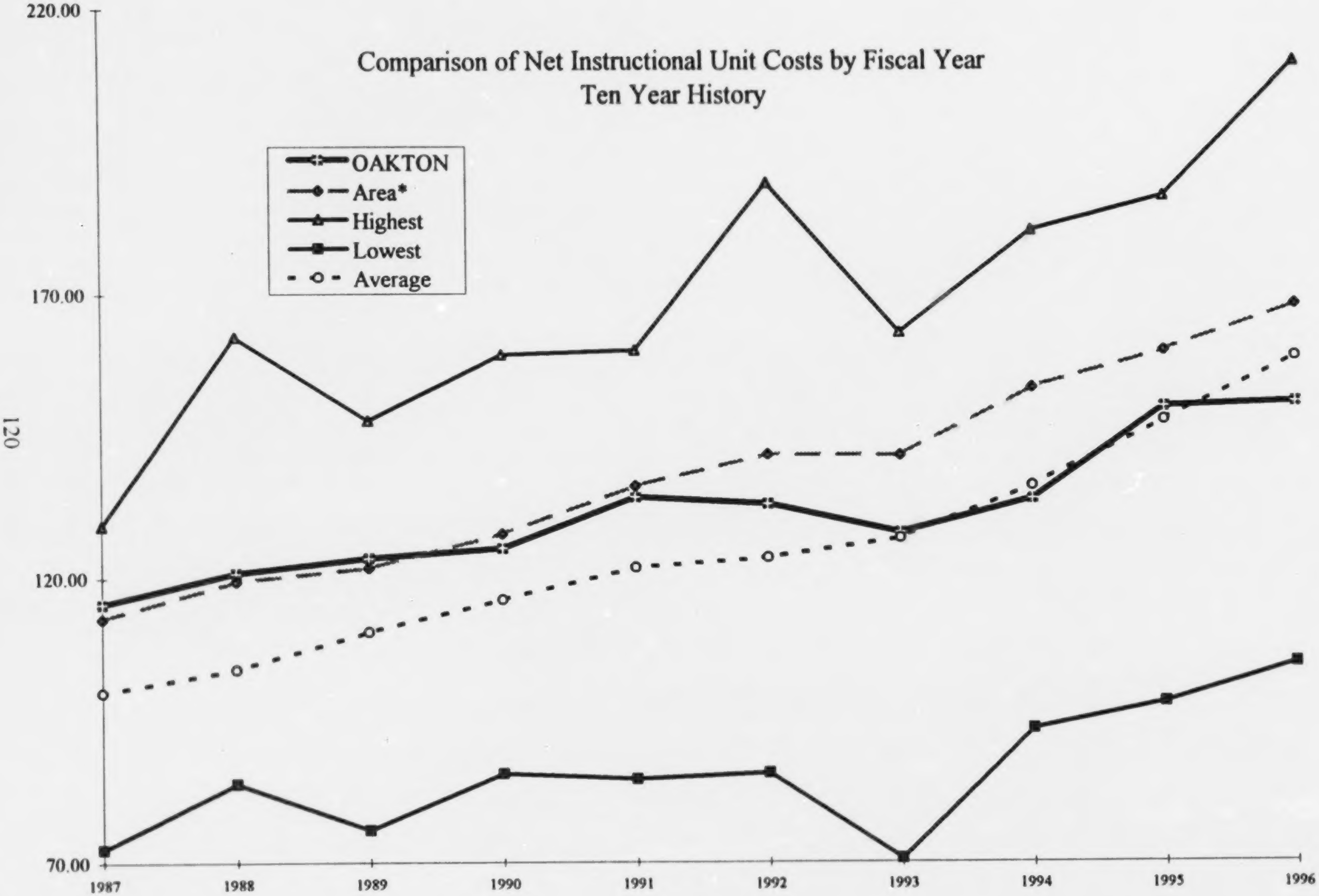
Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

Fiscal Year	OAKTON	Local Area* Average	State Highest	State Lowest	State Average	% Change State Average
1981	88.86	73.56	103.90	54.29	65.77	-0.18%
1982	88.74	78.40	99.78	50.41	66.53	1.16%
1983	81.38	77.65	98.24	56.81	69.89	5.05%
1984	96.62	87.31	108.74	63.42	79.24	13.38%
1985	108.15	99.72	128.17	60.63	84.87	7.10%
1986	114.88	107.71	128.56	61.94	92.03	8.44%
1987	115.38	112.83	129.15	72.38	99.82	8.46%
1988	120.89	119.39	162.54	83.82	103.92	4.11%
1989	123.49	121.75	147.78	75.74	110.53	6.36%
1990	125.20	127.70	159.35	85.54	116.16	5.09%
1991	134.13	136.08	160.09	84.56	121.74	4.80%
1992	132.92	141.68	189.53	85.63	123.44	1.40%
1993	127.85	141.48	163.18	70.54	126.88	2.79%
1994	133.86	153.43	181.14	93.40	136.09	7.26%
1995	150.05	159.96	187.18	98.04	147.68	8.52%
1996	150.86	168.17	210.91	104.92	158.95	7.63%
% Change	0.54%	5.13%	12.68%	7.02%	7.63%	

NOTE: All amounts are in dollars and cents.

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SOURCE: ICCB Unit Cost Reports for applicable fiscal years



Comparison of Net Instructional Unit Costs by Fiscal Year
Ten Year History

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Unit Cost Information

Net Instructional Costs By Instructional Category - FY 1996

Latest Data Available

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through adult basic/adult secondary education. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

Instructional Category	OAKTON^	Local Area* Average	State Highest	State Lowest	State Average^	Oakton % Increase	State % Increase
Baccalaureate	152.35	164.14	210.52	99.94	160.25	0.49%	7.49%
Business	184.83	182.24	226.78	104.69	173.89	7.16%	8.19%
Technical	182.03	218.18	299.43	114.97	195.69	-3.03%	4.65%
Health	227.81	257.43	366.22	113.74	217.23	-5.19%	9.47%
Remedial	128.12	147.64	207.58	97.83	146.59	1.14%	7.45%
ABE/ASE	102.35	128.75	288.12	54.83	116.15	4.52%	11.64%
Average	150.86	168.17	210.91	104.92	158.92	0.54%	7.63%
% Increase	0.54%	5.13%	12.68%	7.03%	7.63%		

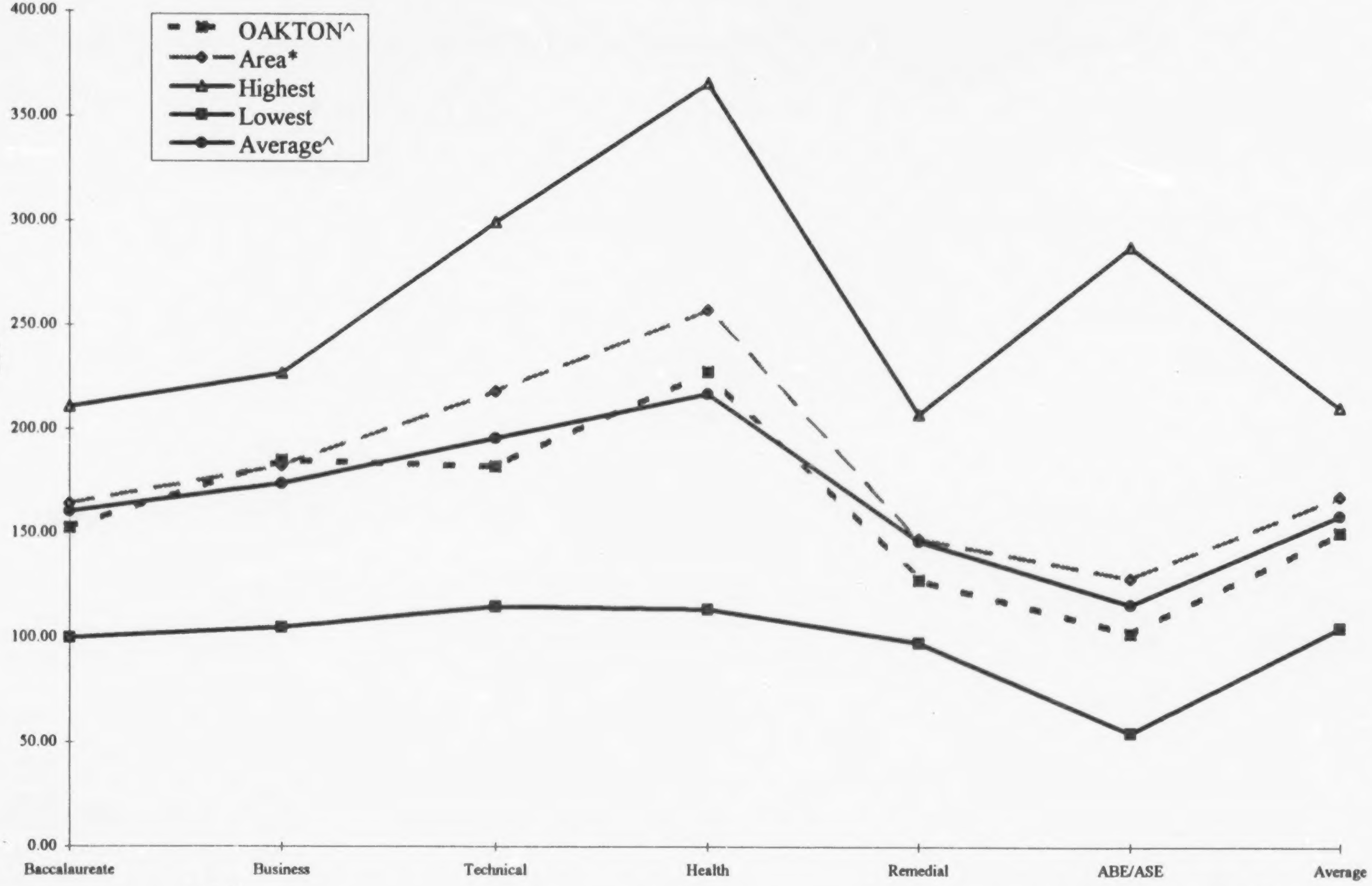
NOTE: All amounts are in dollars and cents.

* Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

^State-provided weighted average; other averages are calculated unweighted from supplied data.

SOURCE: ICCB Unit Cost Reports for applicable fiscal years

Comparison of Net Instructional Costs by Instructional Category for FY 1996



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Unit Cost Information

Net Instructional Costs By Cost Category - FY 1996

Latest Data Available

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, other services, operation and maintenance costs, and building rental costs. Other services consist of various indirect costs (allocated by ICCB computer programs), including the cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning.

In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs.

Cost Category	OAKTON^	Local Area* Average	State Highest	State Lowest	State Average^	Oakton % Increase	State % Increase
Direct Salary	66.93	65.67	81.04	41.14	59.19	-1.59%	3.62%
Direct Dept.	16.26	10.41	27.25	3.71	11.21	-6.12%	11.99%
Equipment	0.57	2.03	22.90	0.00	2.29	-36.67%	9.57%
Other Services	49.61	67.49	108.68	30.86	65.79	2.88%	10.20%
Oper./Maint.	14.28	22.96	39.18	8.47	19.85	3.33%	8.65%
Rental	3.22	0.58	8.20	0.00	0.58	80.90%	23.40%
Total	150.86	168.17	210.91	104.92	158.92	0.54%	7.63%
% Increase	0.54%	5.13%	12.68%	7.03%	7.63%		

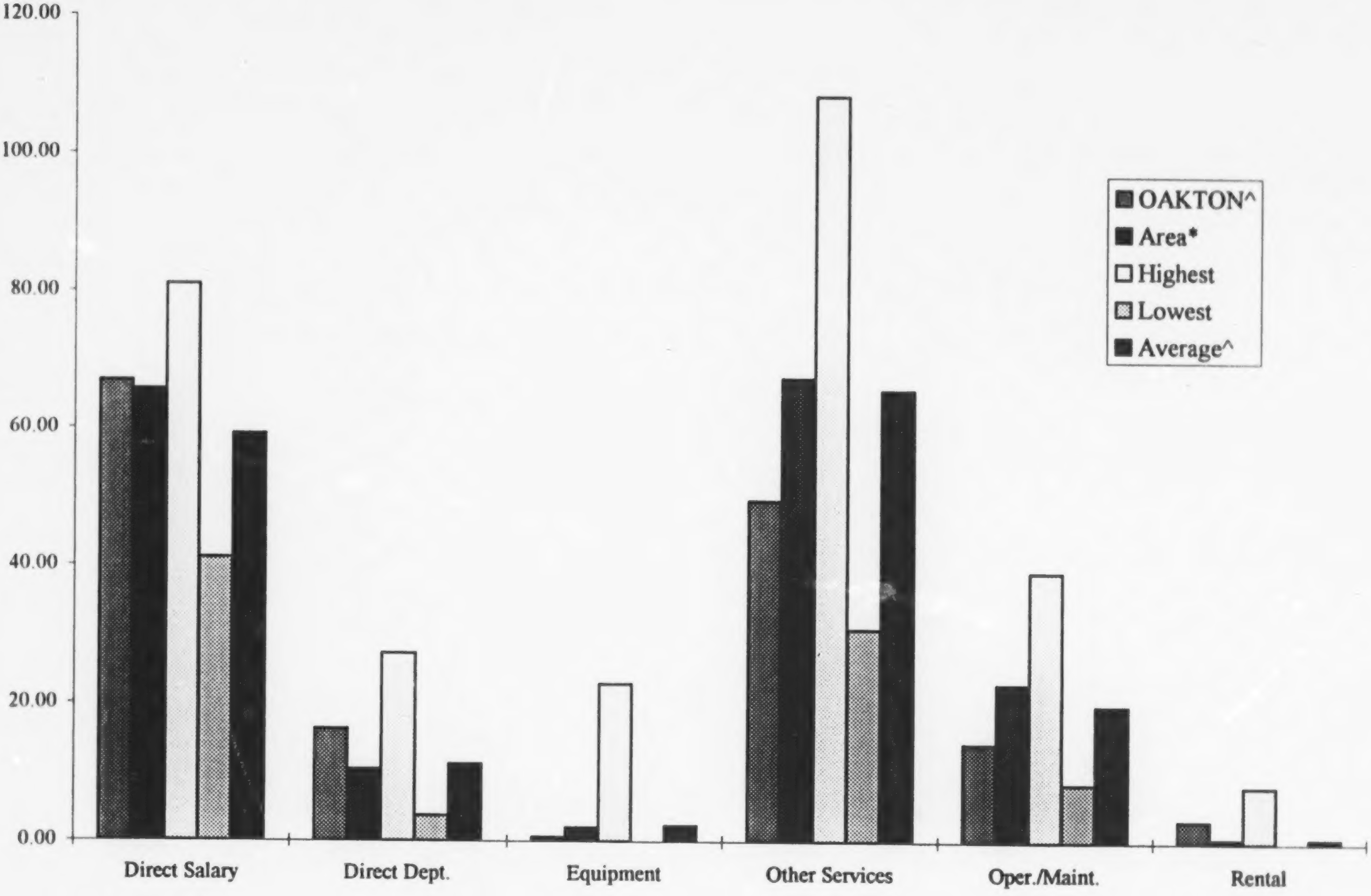
NOTE: All amounts are in dollars and cents.

* Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

^State-provided weighted average; other averages are calculated unweighted from supplied data.

SOURCE: ICCB Unit Cost Reports for applicable fiscal years

Comparison of Net Instructional Costs by Cost Category for FY 1996



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OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Student Enrollment Information
Fall Term Student Headcount
Latest Available Data

The public community colleges in Illinois enroll more that fifty percent of all students enrolled in undergraduate higher education in the state. The fall term student headcount is the opening enrollment for the fall term as of the tenth day of the term, which is approximately when regular registration for classes ends (regular plus late registration). This count does not include students who register for classes which may start later in the term. It does not directly relate to credit hour grant claims of enrollment because some students will later drop courses for which they were enrolled on the tenth day. It is interesting to note that approximately seventy percent of the enrollments are for part-time students. Headcount figures are also informative because of the requirements the number of students places on the systems which support direct instruction; there is a distinct difference in support requirements between one student taking five classes and five students taking one class each. (See reimbursable credit hour comparison).

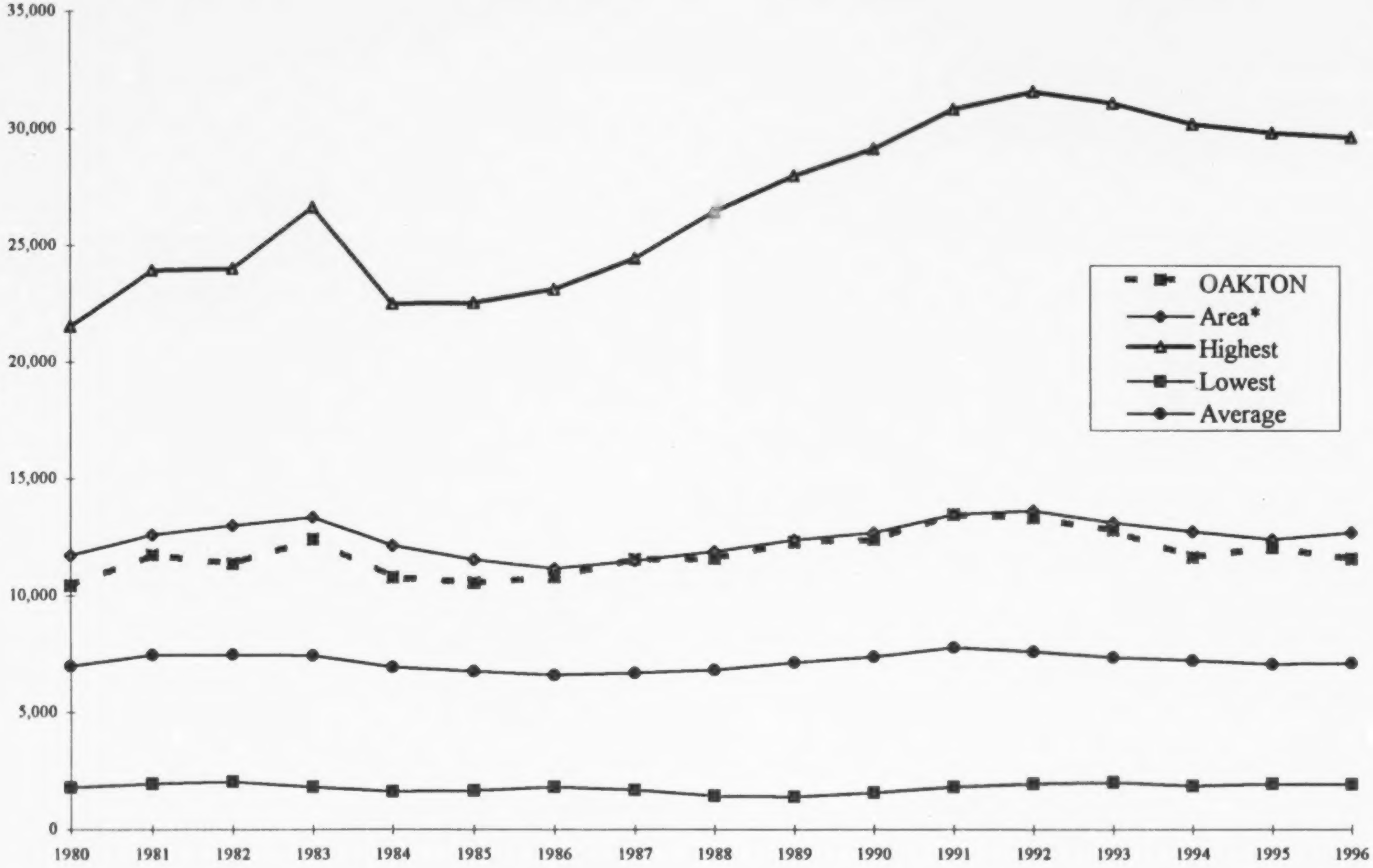
Fiscal Fall Term FY	OAKTON	Local Area* Average	State** Highest	State** Lowest	Select State** Average	Total State Average	% Increase State Average
1981	11,730	12,575	23,942	1,945	7,441	9,958	8.17%
1982	11,351	12,993	24,034	2,037	7,465	9,944	-0.14%
1983	12,400	13,350	26,671	1,801	7,414	9,145	-8.04%
1984	10,777	12,137	22,524	1,619	6,919	9,236	0.99%
1985	10,547	11,537	22,577	1,662	6,740	8,712	-5.67%
1986	10,804	11,153	23,155	1,809	6,602	8,587	-1.44%
1987	11,553	11,489	24,474	1,683	6,676	8,312	-3.20%
1988	11,596	11,891	26,494	1,433	6,815	8,417	1.27%
1989	12,290	12,381	28,037	1,376	7,126	8,762	4.10%
1990	12,395	12,695	29,187	1,575	7,372	9,049	3.27%
1991	13,473	13,487	30,897	1,818	7,780	9,448	4.41%
1992	13,349	13,639	31,625	1,943	7,608	9,190	-2.73%
1993	12,796	13,125	31,132	2,021	7,357	8,868	-3.51%
1994	11,634	12,740	30,237	1,860	7,221	8,681	-2.10%
1995	12,074	12,394	29,888	1,950	7,068	8,443	-2.75%
1996	11,573	12,684	29,698	1,922	7,109	8,504	0.72%
Prev Yr	-4.15%	3.48%	24.69%	-7.89%	0.81%	0.66%	
10 Year	0.17%	14.98%	63.10%	-22.41%	9.46%	8.02%	

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

** Excludes Chicago City Colleges and State Community College

SOURCE: ICCB Data and Characteristics

Comparison of Student Enrollment Information - Fall Term Student Headcount



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Total Reimbursable Credit Hours
by Instructional Categories - FY 1996
Latest Available Data

Reimbursable credit hours form the basis upon which credit hour grants are awarded by the state. Generally speaking, a credit hour is defined by the ICCB as an expected 45 hours of combined classroom/laboratory/ study time during a semester. Each course generates a certain number of credit hours per student, and it is the aggregate of these credit hours which determine the total credit hours for the institution. Not all credit hours which the College generates are necessarily reimbursable. Certain restrictions concerning repeatability of a course, residency of the student, approval by the ICCB, and other factors will serve to reduce the total number of credit hours which an institution may claim for reimbursement. Credit hours are classified by instructional category and reimbursement rates for each of the categories are different.

The percentage table below shows the contribution each instructional category makes to the total reimbursable credit hours for the institutions. For example, there is a community college for which baccalaureate hours represent only 9.42% of the college's total reimbursable credit hours, while the state-wide baccalaureate average for all community colleges is 56.02%.

CATEGORY	**Oakton**	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**	**% Change State Totals**
Baccalaureate	103,706	109,120	265,387	7,722	66,039	-1.72%
Business	12,094	13,447	30,204	1,606	8,952	-4.57%
Technical	18,616	20,589	60,805	1,820	14,328	-0.27%
Health	8,023	10,730	25,760	808	7,071	-0.80%
Remedial	20,630	14,485	25,297	1,617	8,273	0.50%
ABE/ASE	27,943	18,437	33,648	752	9,608	-0.68%
Total Enrollments:	191,012	186,808	415,082	18,381	114,272	
% Change Prior FY:	5.58%	0.53%	7.32%	-8.45%	0.51%	
Percent of each instruction category compared to total reimbursable credit hours						
Baccalaureate	54.29%	56.74%	70.50%	34.10%	56.97%	
Business	6.33%	6.95%	11.37%	4.93%	7.94%	
Technical	9.75%	10.08%	26.53%	6.10%	12.18%	
Health	4.20%	6.29%	13.49%	2.34%	6.63%	
Remedial	10.80%	7.81%	12.60%	2.80%	7.26%	
ABE/ASE	14.63%	12.14%	34.75%	0.91%	9.01%	

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

NOTE: Chicago City Colleges are excluded from state high, low, and average.

SOURCE: ICCB Data and Characteristics

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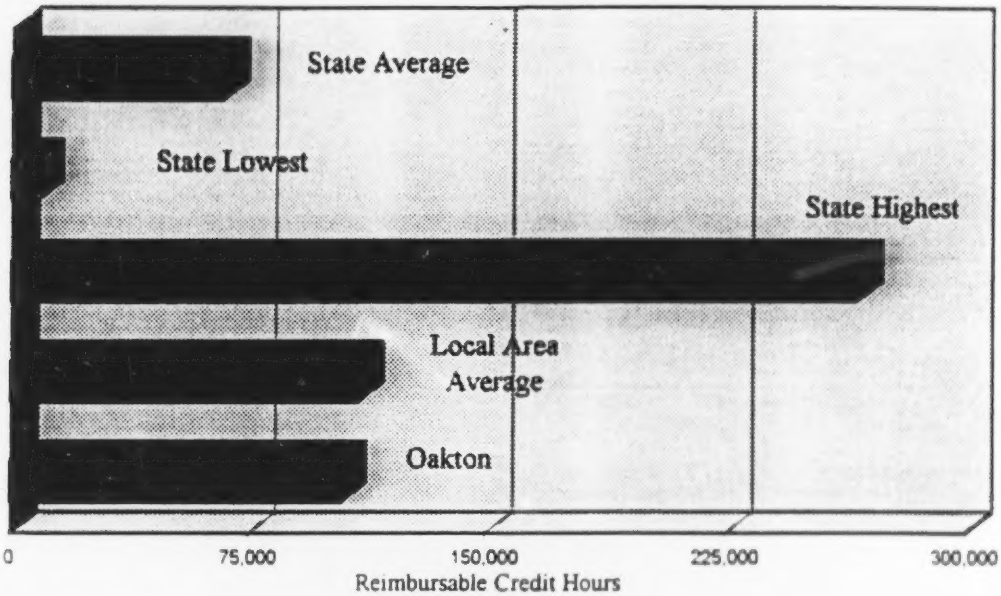
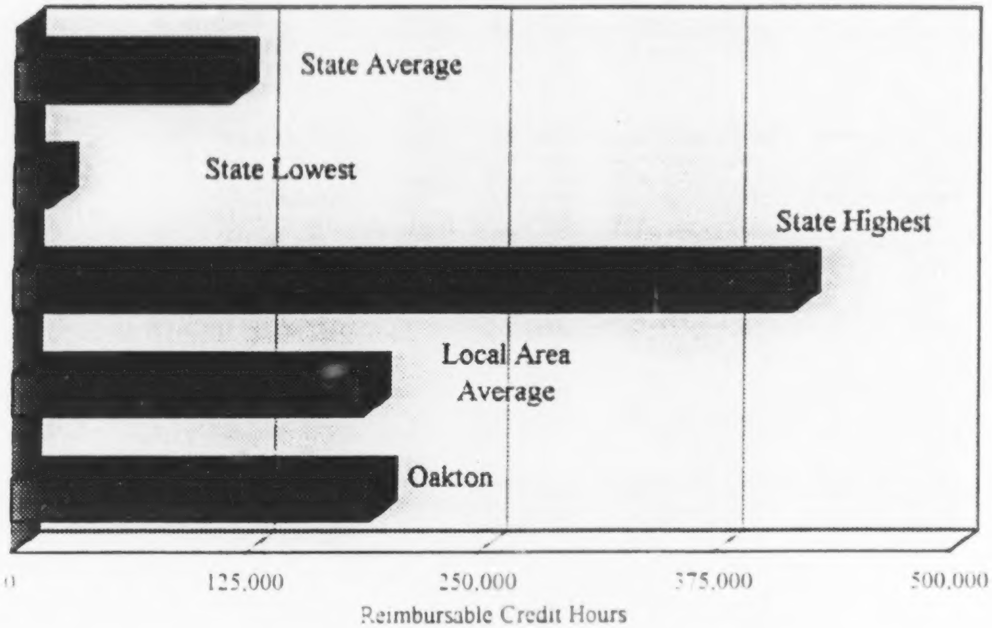
OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Baccalaureate Credit Hours



Comparison of Total Reimbursable Credit Hours



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Total and Reimbursable Credit Hours by Instructional/Funding Category

Funding Category	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993*	FY 1994	FY 1995	FY 1996
Baccalaureate	83,503.00	91,241.00	100,104.00	104,436.00	108,227.00	112,570.00	112,854.00	98,486.00	103,706.00
Business Occupational	14,079.00	15,757.00	17,273.50	15,972.50	15,003.50	15,383.00	13,141.00	12,602.50	12,094.00
Technical Occupational	16,036.00	16,108.00	17,648.50	18,268.50	19,199.00	19,289.50	18,131.00	17,277.50	18,616.00
Health Occupational	3,753.00	4,033.50	4,117.00	4,230.50	4,590.00	4,973.00	6,733.00	7,232.00	8,022.50
Remedial Developmental	6,968.50	8,471.50	11,190.00	12,051.50	12,107.50	13,206.50	12,922.00	19,748.50	20,629.50
Adult Basic/Secondary	15,474.00	21,015.50	20,864.00	21,651.50	23,127.00	24,398.50	24,901.50	25,572.00	27,943.00
General Studies	3,662.00	3,276.50	2,220.00	2,187.50	2,128.00	0.00	0.00	0.00	0.00
Total Reimbursable	143,475.50	159,903.00	173,417.00	178,798.00	184,382.00	189,820.50	188,682.50	180,918.50	191,011.00
Non-reimbursable	11,075.50	9,890.50	10,436.00	11,846.00	13,325.50	15,267.50	13,079.00	13,986.50	12,362.50
Total Credit Hours	**154,551.00**	**169,793.50**	**183,853.00**	**190,644.00**	**197,707.50**	**205,088.00**	**201,761.50**	**194,905.00**	**203,373.50**
% Change over Previ	1.71%	9.86%	8.28%	3.69%	3.71%	3.73%	-1.62%	-3.40%	4.34%

	Reimbursable Credit Hours by Term				% Change for FY 1997	% Total for FY 1997
Funding Category	Summer 1996	Fall 1996	Spring 1997	FY 1997 Total		
Baccalaureate	18,869.00	40,151.00	38,640.00	97,660.00	-5.83%	53.63%
Business Occupational	1,037.00	4,693.00	4,690.00	10,420.00	-13.84%	5.72%
Technical Occupational	1,740.50	8,514.50	8,912.50	19,167.50	2.96%	10.53%
Health Occupational	920.50	3,425.00	3,475.00	7,820.50	-2.52%	4.29%
Remedial Developmental	1,894.50	9,317.50	7,671.00	18,883.00	-8.47%	10.37%
Adult Basic/Secondary	1,146.50	10,435.50	16,579.00	28,161.00	0.78%	15.46%
Total Reimbursable	25,608.00	76,536.50	79,967.50	182,112.00	-4.66%	95.76%
Non-reimbursable	1,258.00	3,515.50	3,283.00	8,056.50	-34.83%	4.24%
Total Credit Hours	**26,866.00**	**80,052.00**	**83,250.50**	**190,168.50**	-6.49%	

NOTE: Does not include chargeback credit hours

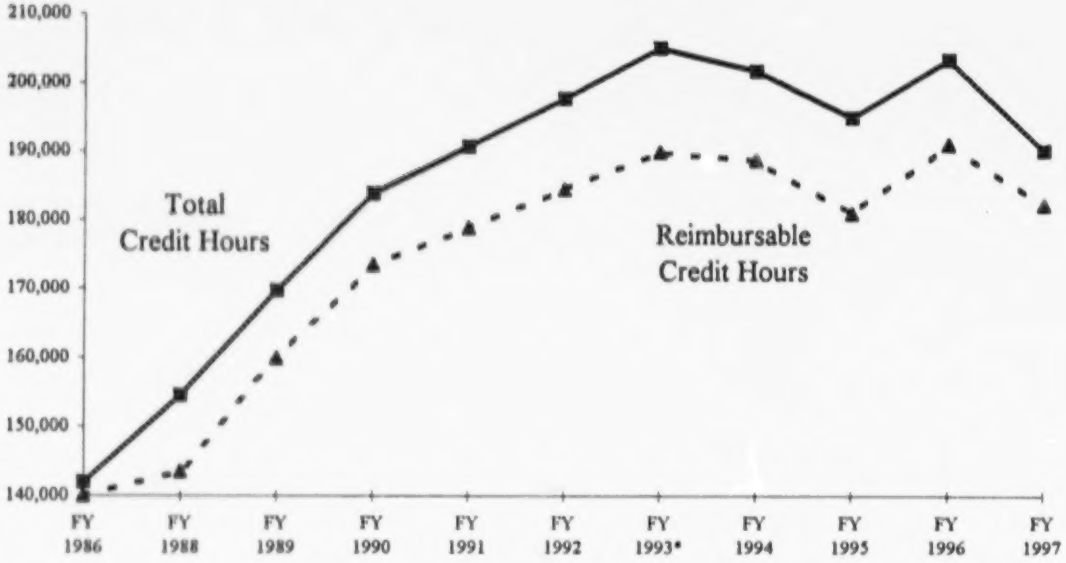
*Beginning in FY 93, General Studies credit hours are no longer reimbursable.

OAKTON COMMUNITY COLLEGE

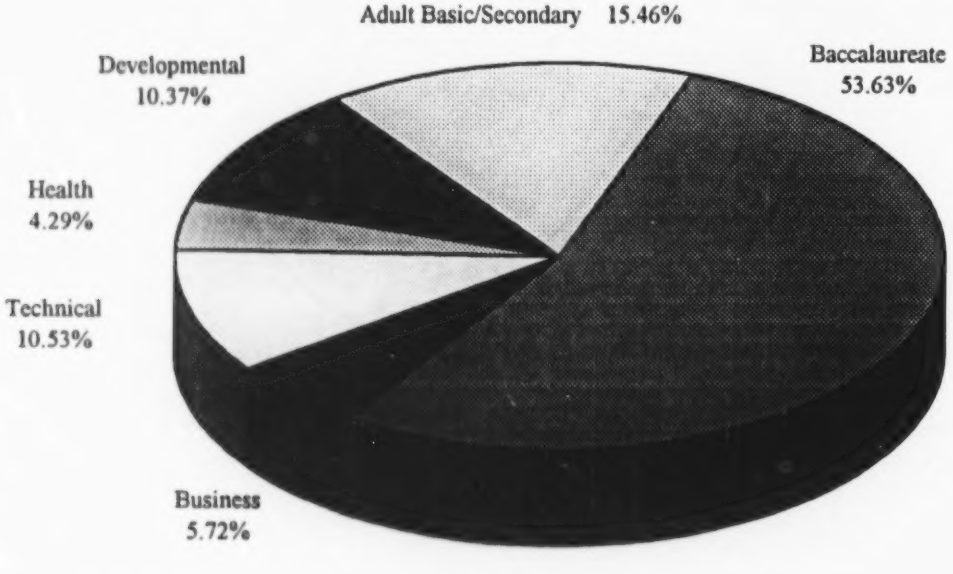
Community College District No. 535

Comparisons of Credit Hours Information

History of Reimbursable/Total Credit Hours



Fiscal Year 1997 Reimbursable Credit Hours by Instructional Category



OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of ICCB Credit Hour Grant Rates By Instructional Category

Community colleges receive grants (also called apportionment allocations) based upon credit hours generated by students who are residents of the State of Illinois. Credit hour rates for each instructional category are established by General Assembly legislative action based upon recommendations from various agencies beginning with the ICCB and ending with the Governor's office. Rates vary from year to year within each category. Categories are not proportionally linked (so that all rise or fall in unison). Grant rates are applied to credit hours earned by the college two fiscal years previously, (i.e., credit hours earned in Fiscal Year 1991 are reimbursed at the Fiscal Year 1993 credit hour grant rates in each instructional category).

Fiscal Year	**Baccalaureate**	**Business**	**Technical**	**Health**	**Remedial**	**ABE/ASE**	**General***
1981	28.18	17.67	28.61	42.07	9.25	10.77	4.19
1982	27.83	17.41	27.11	47.38	22.87	9.07	4.47
1983	23.22	16.32	27.51	50.39	18.60	6.29	0.00
1984	21.96	11.21	26.92	51.92	17.24	4.00	0.98
1985	21.67	11.80	24.92	50.75	15.63	6.08	1.00
1986	24.97	16.21	27.86	58.48	23.83	12.66	1.00
1987	29.75	16.91	33.70	54.73	25.99	9.86	0.98
1988	29.03	15.95	32.16	57.80	25.34	12.40	0.90
1989	29.26	17.49	35.09	67.73	32.28	15.67	0.93
1990	32.72	21.12	40.13	75.04	33.46	11.45	1.00
1991	30.89	20.28	36.93	73.86	30.37	16.10	0.99
1992	28.67	22.28	39.01	70.91	28.76	15.25	0.95
1993	26.82	17.78	37.40	60.01	19.48	12.18	0.84
1994	25.78	19.19	34.21	59.94	18.95	14.77	0.79
1995	26.29	16.50	35.04	59.39	15.82	16.78	0.00
1996	29.44	15.24	31.69	61.32	26.77	11.83	
1997	27.25	19.33	39.75	57.75	30.35	14.07	
1998	28.54	18.73	40.86	60.63	30.68	14.19	
% Change							
Previous FY	**4.73%**	**-3.10%**	**2.79%**	**4.99%**	**1.09%**	**0.85%**	
10 Years	**-6.87%**	**10.52%**	**13.28%**	**-14.73%**	**-5.98%**	**-10.21%**	

* Funding for this catagory ceased in Fiscal Year 1995.

NOTE: Prior to 1981 the ICCB used a different category classification system for credit hour grant rates.

SOURCE: ICCB Reports and College records

OAKTON COMMUNITY COLLEGE

Community College District No. 535

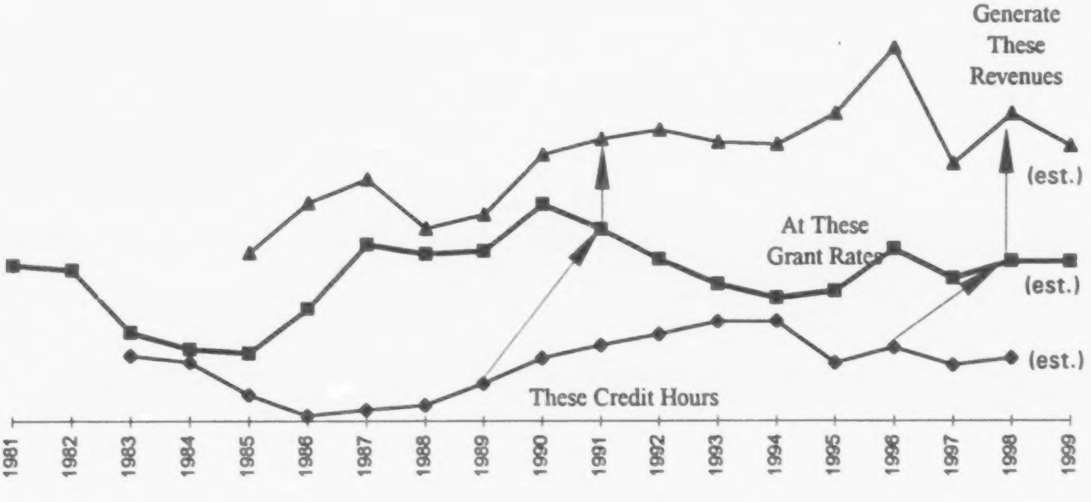
Analysis of Credit Hours, Rates, and Revenue

The chart below shows the relationship between the reimbursable credit hours, the state credit hour grant rate, and the amount of money the College receives based on these two factors. The data is based upon ***baccalaureate*** credit hours and corresponding grant rates. The path connecting each of the three graph lines shows the relationship between the parts: the credit hours are generated in one year; the general assembly establishes the reimbursement grant rate through legislative appropriation during the following year; and the College receives the reimbursement from the state in the second following fiscal year. The chart clearly shows that the rate for Fiscal Year 1998 is less than the rate for Fiscal Year 1987 and only marginally more than the rate for Fiscal Year 1981; it has, in fact, has been generally falling since its high in 1990. The increase of 10.29% in revenues for Fiscal Year 1998 results from a combined enrollment increase of 5.30% for FY 1996 and an increase of 4.73% in the baccalaureate rate for FY 1998.

Although up and down for the last few fiscal years, it seems likely that the reimbursement rate will remain constant or fall slightly for Fiscal Year 1999, which would result in a possigble revenue decrease of 5.83% or more. A grant rate of $30.31, (a 6.19% increase) would be required to generate flat baccalaureate revenues for the College. And while the other credit hour grant rates have not fared too badly, the baccalaureate hours account for 53.63% of all reimbursable credit hours and so have a significant impact on total reimbursement revenues.

Comparison of Baccalaureate Reimbursable Credit Hours, Grant Rates, and Revenues

(relative data for comparison purposes)



OAKTON COMMUNITY COLLEGE

Community College District No. 535

Enrollment Statistical Data

The Oakton enrollment by program statistical data is based upon Fall Semester data only in order to conform to corresponding data reported by the ICCB to all colleges and to avoid the problems of duplicated headcounts.

Oakton Enrollment by Program	**FY 95**	**FY 96**	**FY 97**
Baccalaureate Programs	6,733	7,100	7,076
Percent Baccalaureate	64.12%	64.69%	68.01%
Vocational Programs	3,768	3,876	3,328
Percent Vocational	35.88%	35.31%	31.99%
Total Programs	10,501	10,976	10,404

The ALLiance enrollment by program statistical data is based upon total fiscal year headcount and includes duplicated counts of students.

ALLiance Enrollment by Program	**FY 95**	**FY 96**	**FY 97**
Business Institute	1,747	1,780	1,508
Continuing Ed. for Health Profession	2,843	1,371	1,796
Continuing Ed. for Real Estate	1,971	369	1,569
ESL/Literacy	5,816	6,257	6,647
Evening High School	488	611	561
First Class Adventure	32	40	24
GED Testing	1,057	560	899
GED	597	631	672
General Programs	7,825	7,824	6,312
Kids' College	1,941	2,303	2,231
Tool Manufacturing Association	464	512	479
Total Programs	24,781	22,258	22,698

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Enrollment Statistical Data

(cont.)

Community service programs make available to students and district residents services and cultural events not otherwise provided by the College. Programs include lecture series, special events and non-credit classes and seminars.

Community Service Program Participation	**FY 95**	**FY 96**	**FY 97**
Emeritus Seminars	324	908	502
Passages Lectures	1,347	2,053	2,363
Chinese School Celebration	N/A	2,000	2,000
Des Plaines Mall Lectures	120	Disc	Disc
Humanities Treasures Lectures	2,344	2,857	6,355
Special Lectures	505	490	530
Cultures Connections	195	719	635
Senior Citizen Film Festival	N/A	250	250
Men's Day	250	250	325
Women's Day	525	550	500
Family Day	4,200	4,100	Disc
International Week	2,000	2,000	2,000
Job Fair	2,300	Disc	Disc
Bypass the Bypass	150	152	185
Total Participation	14,375	16,329	15,645

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Academic Awards
Fiscal Years 1971 - 1997

This table shows the number of Academic Awards students have earned each fiscal year in the history of the College.

Year	Associate in Arts	Associate in Science	Associate in Applied Science	Diploma	Certificate	TOTAL
70 - 71	2					2
71 - 72	111		8	3	78	200
72 - 73	190		51	3	84	328
73 - 74	224		82	8	54	368
74 - 75	163		96	6	65	330
75 - 76	173		124	3	72	372
76 - 77	151		137	0	74	362
77 - 78	156	4	144	3	79	386
78 - 79	164	7	165	3	60	399
79 - 80	130	3	150	7	71	361
80 - 81	162	11	121	5	100	399
81 - 82	190	14	141	4	128	477
82 - 83	207	9	174	2	132	524
83 - 84	195	14	278	12	153	652
84 - 85	240	18	259		171	688
85 - 86	245	7	272		136	660
86 - 87	251	11	230		152	644
87 - 88	246	12	199		160	617
88 - 89	321	16	178		126	641
89 - 90	315	17	171		190	693
90 - 91	309	19	175		149	652
91 - 92	293	12	179		193	677
92 - 93	319	8	193		125	645
93 - 94	222	17	183		163	585
94 - 95	240	9	244		218	711
95 - 96	222	14	262		207	705
96 - 97	193	21	210		203	627
TOTAL	**5,634**	**243**	**4,426**	**59**	**3,343**	**13,705**

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Tuition and Fee Charges
Fiscal Years 1979 - 1998

This table shows the history of the tuition rates and various fixed fee charges. Individual class fees are excluded (i.e., lab fee for biology classes). All amounts are in dollars.

	Per Credit Hour											
Fiscal Year	**In District Tuition**	**Out of District Tuition**	**Out of State Tuition**	**One-time Application Fee**	**Per Semester Non-class Computer Lab Fee**	**Per Semester Registration Fee**	**Late Registration Fee**	**Class Change/ Reinstatement Fee**	**Returned Check Fee**	**Per Credit Hour Student Activities Fee**	**Transcript Fee**	**Per Semester Parking Fee**
78 - 79	12.00	50.00	70.00	10.00			5.00	5.00	5.00	0.75	1.00	10.00
79 - 80	12.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	10.00
80 - 81	12.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	10.00
81 - 82	12.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	2.50
82 - 83	14.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	2.50
83 - 84	16.00	55.00	75.00	10.00			5.00	5.00	5.00	0.75	1.00	2.50
84 - 85	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
85 - 86	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
86 - 87	17.00	85.00	100.00	10.00			10.00	10.00	10.00	0.75	1.00	2.50
87 - 88	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
88 - 89	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
89 - 90	17.00	85.00	100.00	15.00			10.00	10.00	10.00	1.00	1.00	2.50
90 - 91	17.00	85.00	100.00	15.00			25.00	25.00	10.00	1.25	1.00	2.50
91 - 92	20.00	90.00	100.00	15.00		10.00	25.00	25.00	20.00	1.25	3.00	10.00
92 - 93	25.00	100.00	115.00	15.00	25.00	10.00	25.00	25.00	20.00	1.25	3.00	10.00
93 - 94	30.00	110.00	125.00	15.00	25.00	10.00	25.00	25.00	25.00	1.25	3.00	10.00
94 - 95	32.00	114.00	129.00	15.00	25.00	15.00	25.00	25.00	25.00	1.25	3.00	10.00
95 - 96	33.00	118.00	133.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25	0.00	10.00
96 - 97	35.00	128.00	153.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25	0.00	10.00
97 - 98	37.00	138.00	173.00	25.00	25.00	15.00	25.00	25.00	25.00	1.25	0.00	10.00

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Property Tax Rates and Tuition and Fee Rates
Latest Available Data

	Oakton	Local Area* Average	State Highest	State Lowest	State Average
PROPERTY TAX RATES	**Tax Levy Year 1995, Collected in 1996****				
Education Fund	15.90	18.66	36.91 ^	9.88	19.41
Operation/Maintenance Fund	3.48	5.84	10.00 ^	2.50	5.62
Total Operating Funds:	**19.38**	**24.50**	**44.34** ^	**15.98**	**25.03**
Liability, Protect, Settle Fund	0.92	4.27	15.30 ^	0.40	4.30
Bond and Interest Fund	2.87	1.97	17.63 ^	0.00	3.05
Audit Fund	0.04	0.15	0.50 ^	0.03	0.22
All Other	0.00	3.55	16.79 ^	0.00	4.12
Total All Funds:	**23.21**	**34.44**	**60.03** ^	**20.62**	**36.72**
Percent increase for 1995	-7.53%	0.62%	12.28% #	-14.28%	-0.27%
TUITION AND FEE RATES					
Fiscal Year 1997 Tuition	35.00	42.83	51.00 ^	30.00	39.62
Fiscal Year 1997 Fees***	1.25	2.54	7.00 ^	0.00	2.11
Total Fiscal Year 1997	36.25	45.38	54.00 ^	30.00	41.73
Fiscal Year 1998 Tuition	37.00	44.88	53.00 ^	33.00	41.68
Fiscal Year 1998 Fees***	1.25	2.54	7.50 ^	0.00	2.17
Total Fiscal Year 1998	38.25	47.43	56.00 ^	33.00	43.85
Dollar Increase FY 1998	2.00	2.05	9.00	0.00	2.12
Percent Increase FY 1998	5.52%	4.68%	20.45% #	0.00%	5.26%
5 Year % Increase	22.40%	18.84%	35.90% #	0.00%	18.07%
10 Year % Increase	113.93%	70.50%	152.38% #	3.13%	64.40%

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

**Rates are cents per $100.00 of Equalized Assessed Valuation.

***Average fee rate per credit hour.

^ Data is for individual colleges and is not cumulative.

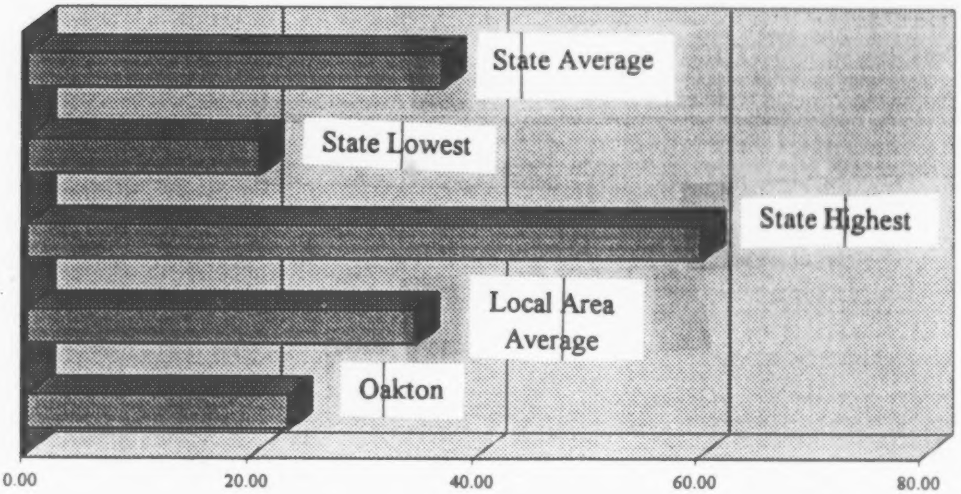
Data is for individual college totals.

SOURCE: ICCB Data and Characteristics and other ICCB reports

OAKTON COMMUNITY COLLEGE

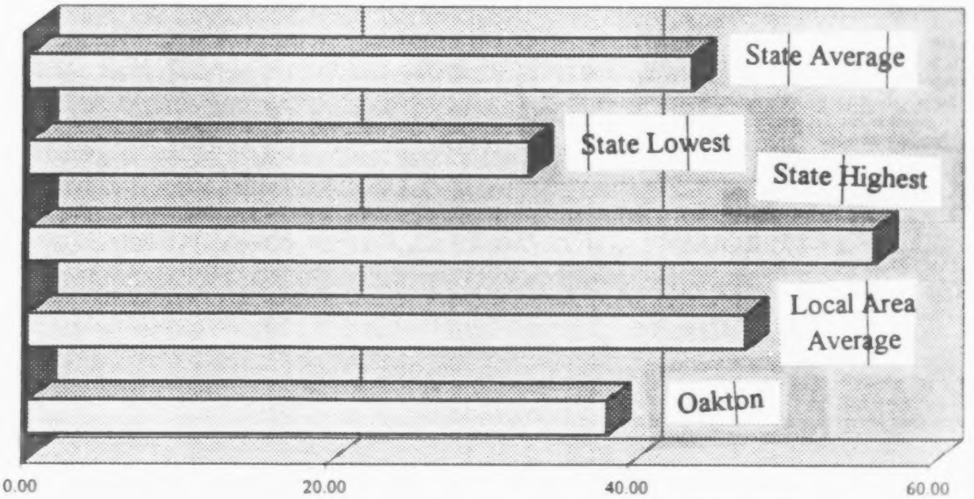
Community College District No. 535

Property Tax Rates - Tax Levy Year 1995



Tax Rate in Cents per $100.00 EAV

Tuition and Fee Rates Fiscal Year 1998



Combined Tuition and Fees per Credit Hour

184

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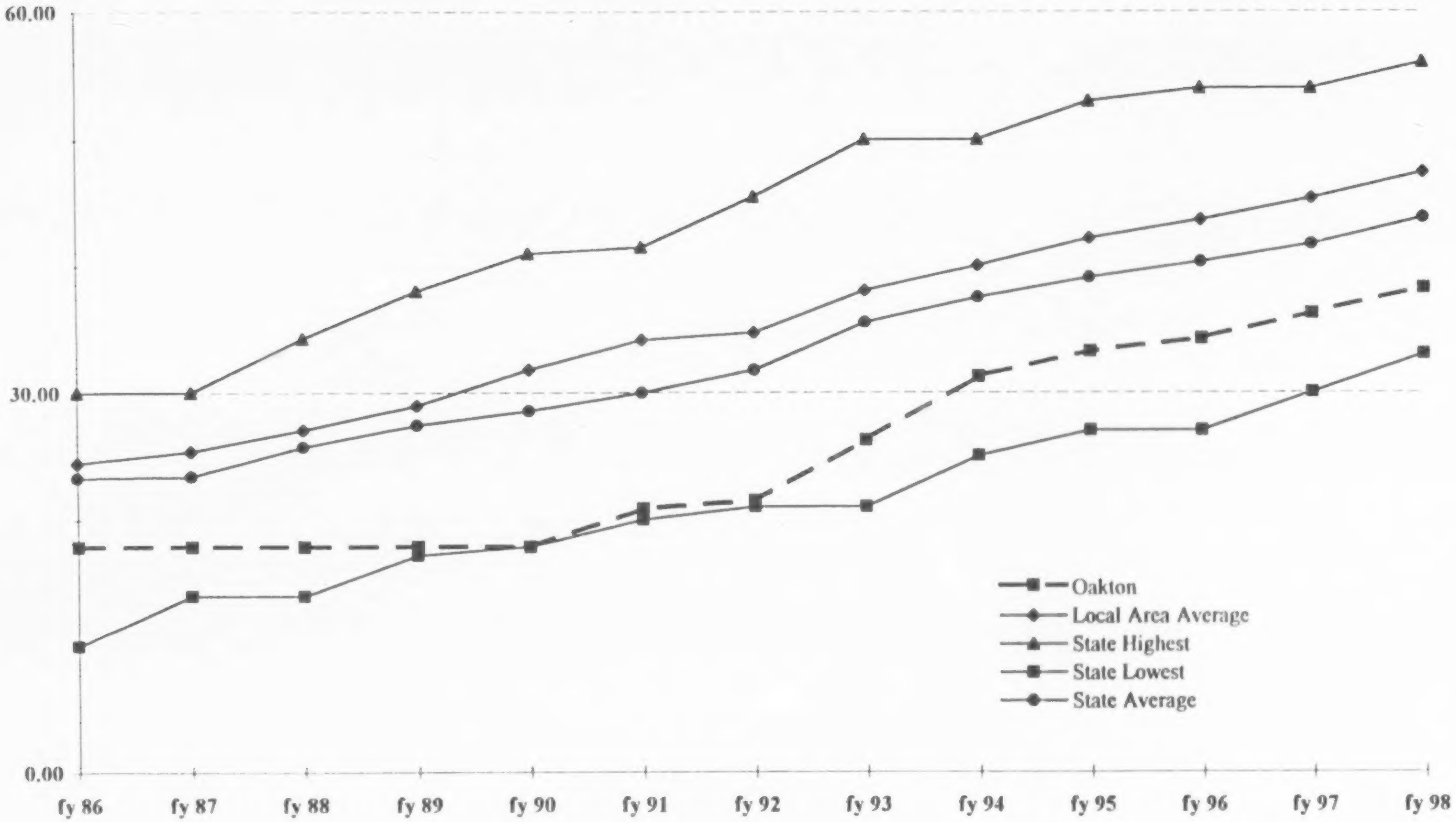
History of Tuition and Fee Rates

Average per Credit Hour



OAKTON COMMUNITY COLLEGE
Community College District No. 535

Notes

We are the society of endless becomings.

Jim Sleeper, comment made during interview on C-SPAN TV program "Booknotes"

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Tax Rates
Tax Years 1972 - 1996

The table below shows the history of the tax rates for the College. Refer to the PROPERTY TAXES portion of the FINANCE AND ACCOUNTING section for a discussion of taxes and rates. The ceiling rate is calculated using ceilings only for those levy categories actually in use. Oakton's original maximum rates have never been increased. A "*" indicates less than the allowable rate ceiling.

	Tax Levy Category							
Tax Year	Education Fund	Operation/ Maintenance Fund	Audit Fund	Liability/ Protection Fund	Bond & Interest Fund	Total Other Taxes	Total Rate	Rate Ceiling
1972	.1560	.0500					.206 *	.225
1973	.1560	.0500					.206 *	.225
1974	.1580	.0500					.208 *	.225
1975	.1750	.0500					.225	.225
1976	.1750	.0500					.225	.225
1977	.1750	.0500			.0320		.257	.257
1978	.1650	.0500			.0320		.247 *	.257
1979	.1750	.0500			.0340		.259	.259
1980	.1680	.0450					.213 *	.225
1981	.1680	.0450					.213 *	.225
1982	.1680	.0450					.213 *	.225
1983	.1630	.0470					.210 *	.225
1984	.1560	.0500					.206 *	.225
1985	.1530	.0480					.201 *	.225
1986	.1430	.0460					.189 *	.225
1987	.1430	.0460					.189 *	.225
1988	.1590	.0310					.190 *	.225
1989	.1355	.0310					.167 *	.190
1990	.1511	.0488					.200 *	.225
1991	.1750	.0500	.0005	.0060 ^	.0302 ^	.0120	.274 *	.316
1992	.1487	.0425	.0005	.0102 ^	.0265 ^	.0102	.239 *	.317
1993	.1641	.0447	.0004	.0099 ^	.0288 ^		.248 *	.319
1994	.1710	.0398	.0004	.0099 ^	.0299 ^		.251 *	.320
1995	.1590	.0348	.0004	.0092 ^	.0287 ^		.232 *	.320
1996	.1654	.0331	.0004	.0087 ^	.0000 ^		.208 *	.320
% Change								
	4.03%	-4.89%	0.00%	-5.43%	-100.00%	0.00%	-10.56%	0.00%
Current OCC Maximum								
	.1750	.0500	.0050	None	N/A	.0500		
1995 State Average								
	.1941	.0562	.0022	.0430	.0305	.0416	.3676	

^ For comparative purposes, assumed to be at maximum; see PROPERTY TAXES discussion.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Typical History of Property Tax Rates - Overlapping Governments*
Taxes are Actually Collected the Year After

Tax Year **Taxing Bodies**	**1987**	**1988**	**1989**	**1990**	**1991**	**1992**	**1993**	**1994**	**1995**	**1996**	**% Incr**
Cook County (Incl Health)	.913	1.128	1.048	1.068	1.040	1.176	.971	.993	.994	.989	-0.50%
Cook County Forest Preserve	.102	.101	.099	.080	.064	.063	.072	.073	.072	.074	2.78%
Metropolitan Water Reclamation District	.517	.536	.522	.525	.482	.470	.471	.495	.495	.492	-0.61%
Suburban T.B. Sanitarium	.010	.010	.009	.008	.008	.008	.008	.008	.008	.008	0.00%
Consolidated Elections	.028		.029	-	.023		.022		.029		
City of Park Ridge (Incl Library)	1.347	1.474	1.270	1.276	1.380	1.233	1.286	1.318	1.219	1.200	-1.56%
Park Ridge Recreation and Park District	.470	.495	.437	.446	.624	.552	.538	.527	.478	.495	3.56%
Maine Township	.099	.104	.091	.087	.088	.078	.083	.089	.085	.086	1.18%
Maine Township General Assistance	.020	.021	.017	.014	.015	.013	.014	.015	.014	.015	7.14%
Maine Township Road and Bridge	.068	.069	.059	.057	.059	.052	.049	.052	.047	.041	-12.77%
Northwest Mosquito Abatement	.011	.011	.009	.008	.008	.009	.009	.010	.010	.010	0.00%
School District 64	3.019	3.075	2.890	2.918	2.956	2.549	2.904	3.043	2.810	2.889	2.81%
Maine Township HS Dist 207	2.225	2.231	2.114	2.162	2.206	2.000	2.161	2.335	2.224	2.265	1.84%
Sub-total Overlapping Rate	8.829	9.255	8.594	8.649	8.953	8.203	8.588	8.958	8.485	8.564	0.93%
Oakton Community College	.189	.190	.167	.200	.274	.239	.248	.255	.233	.208	-10.73%
Total Rate	9.018	9.445	8.761	8.849	9.227	8.442	8.836	9.213	8.718	8.772	0.62%
Oakton Percentage of Total	2.10%	2.01%	1.91%	2.26%	2.97%	2.83%	2.81%	2.77%	2.67%	2.37%	-11.28%

* Tax rates are assessed in dollars per hundred at equalized assessed value (EAV).

NOTE: Tax rates displayed are representative for property within the district and are based on the latest available data.

Source: A local taxpayer's property tax bill.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Analysis of Assessed Valuation

(Unaudited)

Levy Year		qualizer	% Change	Assessed Valuation	% Change	Cap Exempt Property Value	% of Total	% Change	Estimated Actual Value	Notes
1981		1.8548	6.40%	4,164,568,001	12.94%				12,493,704,003	(4)
1982		1.9288	3.99%	4,406,661,049	5.81%				13,219,983,147	(3)
1983		1.9122	-0.86%	4,367,982,895	-0.88%				13,103,948,685	
1984		1.8445	-3.54%	4,872,694,106	11.55%				14,618,082,318	(4)
1985		1.8085	-1.95%	5,116,787,854	5.01%				15,350,363,562	(3)
1986		1.8486	2.22%	5,277,588,782	3.14%				15,832,766,346	
1987		1.8486	0.00%	5,416,301,147	2.63%				16,248,903,441	
1988		1.8486	0.00%	6,266,415,021	15.70%				18,799,245,063	(2)
1989		1.9133	3.50%	8,054,970,684	28.54%				24,164,912,052	(1)
1990		1.9946	4.25%	8,450,635,111	4.91%				25,351,905,333	
1991		2.0523	2.89%	8,613,852,374	1.93%				25,841,557,122	
1992		2.0897	1.82%	10,135,765,916	17.67%				30,407,297,748	(1)
1993		2.1407	2.44%	10,359,036,298	2.20%				31,077,108,894	
1994		2.1407	0.00%	10,204,306,153	-1.49%	76,952,294	0.75%		30,612,918,459	(8)
1995		2.1243	-0.77%	11,233,653,899	10.09%	151,743,784	1.35%	97.19%	33,700,961,697	(1), (9)
1996	Actual	2.1517	1.29%	11,443,591,525	1.87%	124,194,276	1.09%	-18.16%	34,330,774,575	
1997	Estimate	2.1700	0.85%	11,615,250,000	1.50%	125,000,000	1.08%	0.65%	34,845,750,000	
1998	Estimate	2.1900	0.92%	12,775,000,000	9.98%	150,000,000	1.17%	20.00%	38,325,000,000	(1)

(1) Reassessment of the total district.
(2) Evanston Township annexed to district.
(3) Quadrennial revision of Niles, Northfield, and New Trier Townships
(4) Quadrennial revision of Maine Township
(5) Home Assessment reduced from 22% to 17 %
(6) Annexation of New Trier and Northfield effective July 22, 1977
(7) Home Assessment reduced from 17% to 16 %
(8) Cook County Assessments frozen
(9) Tax Cap for Cook County - CPI Index Basis

Source: Cook County Clerk's Office and College records

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Chargeback Revenues and Expenditures

Chargebacks are those fees which colleges charge each other to accept students into educational programs not available in the student's home district. Basically, the student pays the in-district tuition and fees of the school he will be attending and the student's home district pays the difference between the in-district and out-of-district tuition charges as calculated in accordance with the ICCB-specified chargeback calculations. Chargeback applies only to those students who are pursuing a degree or certificate from the community college they attend. Individual courses will not be approved for chargebacks. Most of the programs involved are vocational programs leading to A.A.S. degrees or Certificates. Many programs require specialized equipment or are unsuitable for urban areas, such as agriculture, animal husbandry, or aircraft maintenance.

	Audited **FY 90**	Audited **FY 91**	Audited **FY 92**	Audited **FY 93**	Audited **FY 94**	Audited **FY 95**	Audited **FY 96**	Preliminary **FY 97**	Budget **FY 98**
Chargeback Revenues:									
Summer	5,990	2,749	3,892	2,812	6,010	4,382	4,921	8,776	5,000
Fall	28,030	20,615	28,903	20,691	24,793	27,328	39,093	28,017	40,000
Spring	24,945	17,958	25,723	25,010	23,666	23,177	35,333	37,313	35,000
Prior Year	0	0	0	181	0	0	1,192	0	0
Total:	58,965	41,322	58,518	48,694	54,469	54,887	80,539	74,106	80,000
Chargeback Rate:	89.41	91.62	94.92	100.44	107.33	115.31	136.69	130.01	142.78
Chargeback Expenditures:									
Summer	18,725	16,625	26,133	41,490	47,952	41,335	30,804	30,623	40,000
Fall	103,825	119,082	152,675	128,122	128,945	101,832	101,448	62,490	160,000
Spring	97,913	107,940	148,627	150,601	125,435	102,727	91,064	68,303	150,000
Prior Year	0	0	400	572	8,156	0	1,323	4,650	0
Total:	220,463	243,647	327,835	320,785	310,488	245,894	224,639	166,066	350,000
Credit Hours	3,568.0	2,907.8	4,399.7	4,025.7	3,652.0	2,773.8	2,491.6	1,688.3	n/a

SOURCE: Oakton Community College Audited Financial Reports and various current budget reports.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of DAVTE Credit Hour Grants and Rates

The following data shows the history of Department of Adult, Vocational, and Technical Education (DAVTE) contributions to the College. Prior to Fiscal Year 1992, funds available for formula reimbursement consisted of State Vocational Funds and Federal Vocational Education Adult Training and Retraining Funds. The federal component of the reimbursement was discontinued beginning with the Fiscal Year 1992 entitlement. Since reimbursement for these vocational programs is based on the total amount of funds available divided by the total credit hours generated in the state, the FY 1992 entitlement, for example, reflected the rate and entitlement reduction, even though credit hour totals increased. The DAVTE entitlement may not match corresponding fiscal year revenues because entitlements are paid in advance on credit hours yet to be earned based upon a disbursement formula calculated on the previous year's entitlement.. Forty percent is paid in January (usually), and thirty percent is paid in late April or early May. A final payment corresponding to the end of the program's fiscal year is made in October and contains the remainder of the entitlement (which is based on the College's fiscal year for credit hours: Summer to Spring), and must be recorded as revenue in the following fiscal year. Therefore, any given fiscal year's DAVTE revenue will contain the final payment from the previous fiscal year and two estimated payments for the current fiscal year.

Year	Credit Hours	% Change	Net Grant Rate/ Credit Hour	% Change	DAVTE Entitlement	% Change
FY 1986	24,956		6.479		161,692	
FY 1987	27,913	11.85%	6.303	-2.72%	175,935	8.81%
FY 1988	24,089	-13.70%	5.962	-5.41%	143,618	-18.37%
FY 1989	25,865	7.37%	6.171	3.51%	159,613	11.14%
FY 1990	27,522	6.41%	6.501	5.35%	178,917	12.09%
FY 1991	26,556	-3.51%	7.601	16.92%	201,852	12.82%
FY 1992	27,692	4.28%	6.204	-18.38%	171,801	-14.89%
FY 1993	28,853	4.19%	6.413	3.37%	185,031	7.70%
FY 1994	27,754	-3.81%	6.985	8.92%	193,865	4.77%
FY 1995	27,836	0.30%	6.358	-8.98%	176,981	-8.71%
FY 1996	27,962	0.45%	6.160	-3.11%	172,246	-2.68%
FY 1997	25,925	-7.28%	5.907	-4.11%	165,171	-4.11%

OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Financial Aid to Students - Fall Semester Comparative Data

The following data, based on Fall Semester awards as of the tenth day reporting period, reflects the history of the number of students receiving financial aid awards through the College. Some of the aid, such as Pell Grants, are Federal funds administered by the College for the government; other aid programs, such as the Illinois Veteran's Scholarship, use the College as a registration and monitoring agency but disburse funds directly to the student. A third type of aid, such as OCC Scholarships, is College money disbursed and administered locally by the College. As the data clearly shows, financial aid is increasingly important in supporting students working toward their educational goals; compare the 664 awards in Fall semester FY 1987 with the 1631 awards in FY 1996. The counts below reflect the possibility that a student may have received more than one type of aid during the semester.

	Actual FY 88	Actual FY 89	Actual FY 90	Actual FY 91	Actual FY 92	Actual FY 93	Actual FY 94	Actual FY 95	Actual FY 96	Actual FY 97
Federal Pell Grant						170	30	219	272	243
Federal Basic Educational Opportunity Grant	105	42	61	50	73					
Federal Supplemental Educational Opportunity Grant	27	13	18	20	22	49	11	49	53	66
G.I. Bill (Veteran's)	63	40	38	17	51	61	84	69	86	67
G.I. Bill (Veteran's Dependents)	1	2	1	1		2	3	1	1	0
G.I. Bill (Veteran's Vocational Rehabilitations)	3	1	1		5	2	3	4	5	2
Reserve Assist Medical Program	14	6	2							
Illinois Veteran's Scholarship	83	83	80	81	110	136	142	134	137	126
Illimois Department of Vocational Rehabilitation	1	2	1	3	3	7	2	14	18	10
Illimois State Monetary Award	68	19	2		2				105	1
Illimois National Guard Grant	5	10	2		4	4	10	5	7	4
Illimois POW/MIA Scholarship	2	3	3	4			1	6	1	1
Illinois Guaranteed Loan	15	13	15	10	15					
Illinois Opportunity Loan				1						
Federal Stafford Loan						40	10	106	112	102
Military Tuition Assistance (Active Duty Personnel)	30	33	27	39	47	38	26	16	12	8
National Direct Loan	27	10	19	14						
Federal Perkins Loan					9	15	10	8	10	7
OCC Scholarship	48	5	88	62	54	59	54	53	61	82
Private Industry Council/JTPA Programs							76	112	148	74
Private/Organizational Scholarships	13	14	9	12	20	21	19	22	28	10
College Work Study Program	11	7	12	15	14	25	10			
Federal Work Study Program								30	66	67
TOTAL	516	303	379	329	429	629	491	848	1,122	870
Various Awards in process/not completed by student	125	273	193	183	227	191	588	469	509	801
GRAND TOTAL	641	576	572	512	656	820	1,079	1,317	1,631	1,671

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Comparison of Facilities and Use
Fiscal Year 1996 Square Footage Data
Latest Available Data

This table compares various characteristics of physical plant facilities. Educational space is a combination of classrooms, labs, and study space. The administration category is a combination of office, support, and health facilities. Other general square footage consists of general use and unclassifiable space. The remaining categories are single categories as defined by the ICCB. The data clearly shows that Oakton compares favorably with other community colleges in economical credit hour/student/space utilization ratios. The state average indicates that a college generally requires half again as much space to accommodate student educational needs as does Oakton. The economy of space is also reflected in reduced utility costs, efficient operations and maintenance (O & M) costs, and lower total physical plant investment dollars per student. (All data in square feet except O & M costs in dollars.)

Use Category	**Oakton**	**Local Area* Average**	**State** Highest**	**State** Lowest**	**State** Average**
Educational Uses	172,286	220,789	388,021	27,269	146,481
% Education /(NASF)	44.12%	51.70%	66.55%	35.49%	50.30%
Administration	101,237	93,834	183,457	12,719	62,762
Athletics/Physical Education	16,912	27,378	65,173	0	21,041
Theater/Auditorium	5,809	9,091	19,616	0	6,956
Special Use	5,783	15,881	38,961	2,901	11,095
Other General	88,503	65,576	188,923	0	44,764
Net Assignable Square Feet (NASF)	390,530	432,549	880,312	68,275	293,099
% Assignable	62.81%	65.70%	87.64%	54.34%	69.48%
Gross Square Feet (GSF)	621,748	657,778	1,334,923	96,869	427,518
NASF/Credit Hour	2.0	2.6	5.3	1.7	2.7
GSF/Credit Hour	3.3	3.9	9.1	2.4	4.0
NASF/Enrollment^	33.7	36.1	99.2	26.7	47.4
GSF/Enrollment^	53.7	55.0	164.1	38.7	68.9
O & M Costs/NASF	8.32	8.86	13.00	4.09	7.53

*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

**Excludes Chicago City Colleges and State Community College.

^Fall term headcount enrollment.

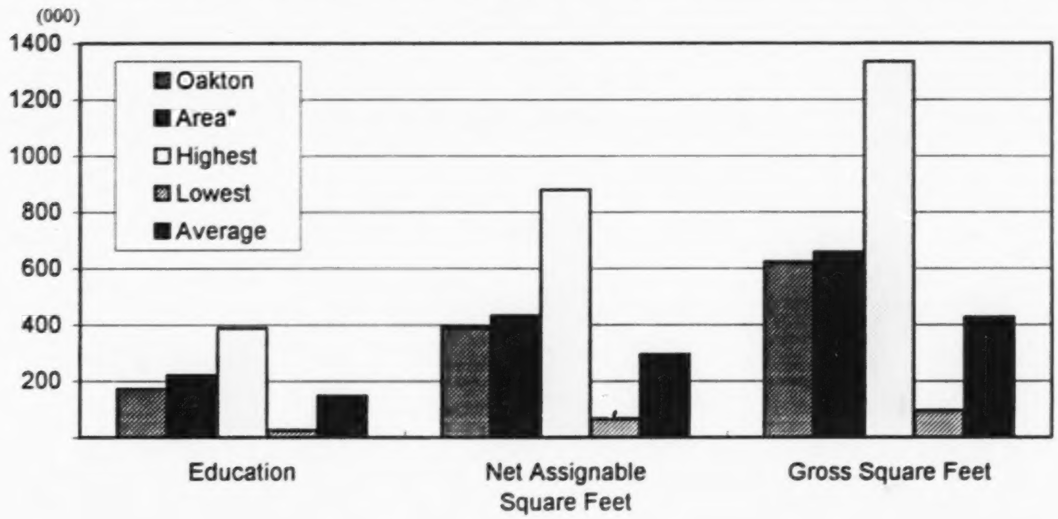
SOURCE: ICCB Data and Characteristics

OAKTON COMMUNITY COLLEGE

Community College District No. 535

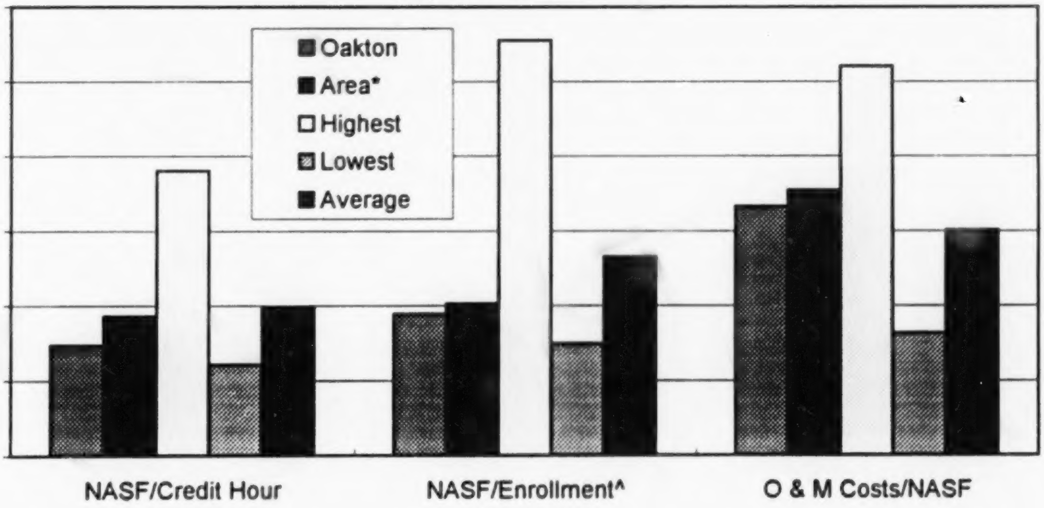
Comparison of Facilities and Use
Fiscal Year 1996 Square Footage Data
Latest Available Data

Comparison of Education, Net Assignable, and Gross Square Footage



Comparison of Square Footage Data to Enrollment/Cost Data

(Adjusted relative values)



OAKTON COMMUNITY COLLEGE

Community College District No. 535

History and Comparison of Utility Costs
Latest Available Data

These tables present a history of utility costs for the last ten years among the community colleges and selected additional analysis of utility cost data. Utility costs include natural gas, electricity, coal, fuel oil, water, and sewage services. Utility costs can vary significantly from one year to the next based upon climate conditions and other factors such as age of the facility, number of buildings, and type of fuel used, so conclusions about energy efficiency among the colleges should be drawn with care. Analysis does indicate that there is no significant difference in energy costs based upon geographical location within the state. The ten year average will tend to mediate weather extremes but does not account for inflation or other factors.

Fiscal Year	**Oakton**	**Local Area* Average**	**State Highest**	**State Lowest**	**State Average**
History of Utility Costs per Gross Square Foot					
FY 1987	1.44	1.56	2.43	0.73	1.38
FY 1988	1.35	1.47	2.19	0.87	1.36
FY 1989	1.33	1.47	2.08	0.86	1.36
FY 1990	1.48	1.61	1.90	0.84	1.42
FY 1991	1.42	1.55	2.32	0.85	1.40
FY 1992	1.65	1.78	2.22	0.81	1.51
FY 1993	1.53	1.70	2.12	0.84	1.43
FY 1994	1.75	1.63	2.13	0.83	1.43
FY 1995	1.57	1.54	1.97	0.44	1.33
FY 1996	2.10	1.60	2.10	0.56	1.41
10 Year Average	**1.51**	**1.59**	**2.04**	**0.79**	**1.40**
Additional Utility Comparisons					
FY 96 Utility Cost per Credit Hour	5.28	6.46	8.77	2.60	5.40
FY 96 Utility Cost per Student Headcount	87.14	89.85	159.59	37.39	91.88

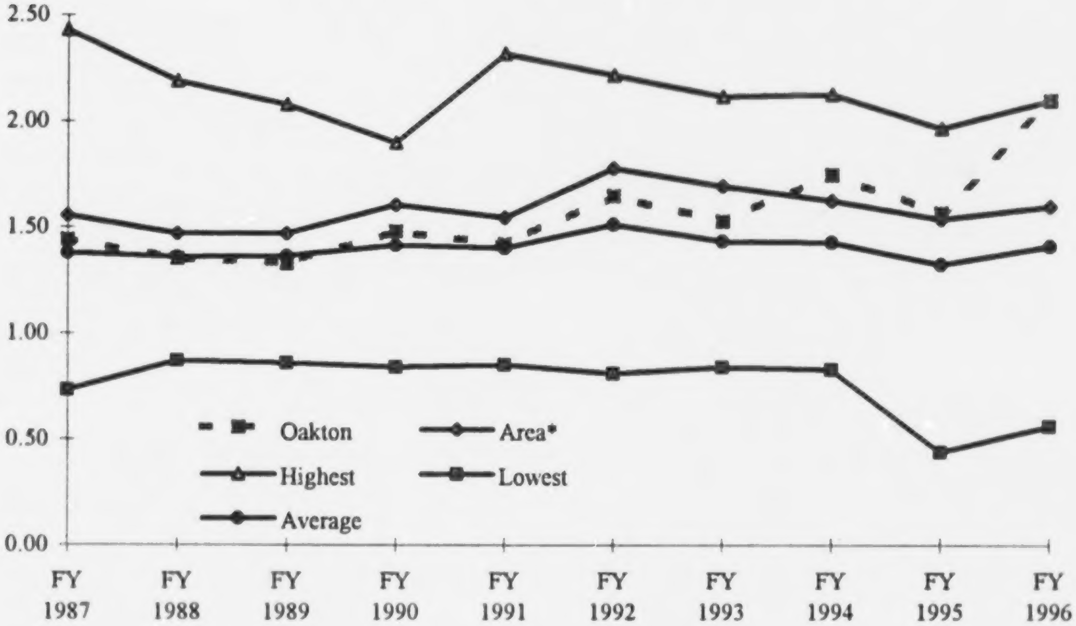
*Local Area Colleges included in the average are DuPage, Elgin, Harper, Lake County, Moraine Valley, Morton, Oakton, Prairie State, South Suburban, and Triton.

SOURCE: ICCB Data and Characteristics and other ICCB reports

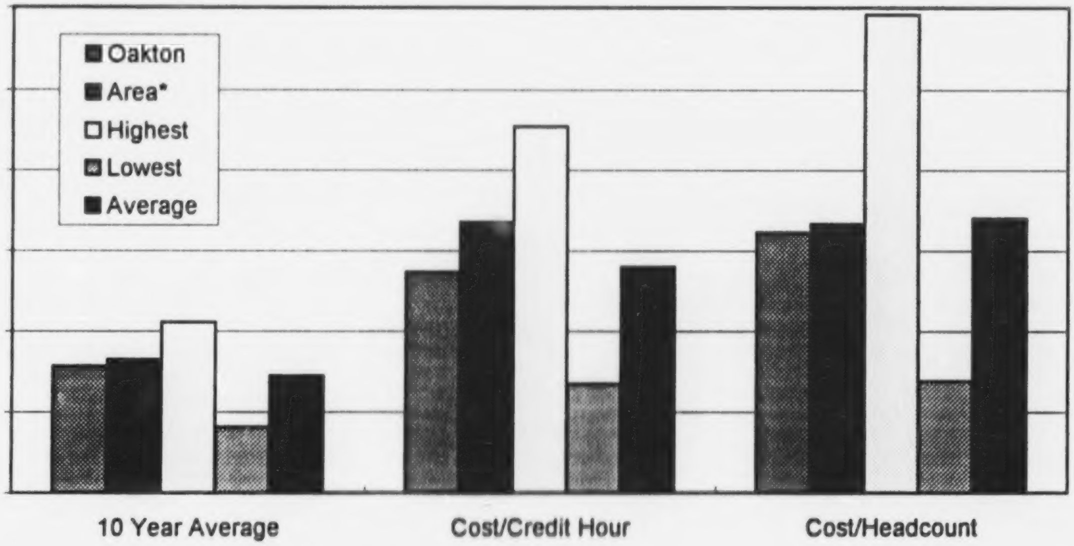
OAKTON COMMUNITY COLLEGE

Community College District No. 535

History of Utility Costs per Gross Square Foot



Additional Utility Costs Comparisons



Note: Data artificially adjusted for this chart for comparative purposes only.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Notes

Indeed, all paths lead to knowledge; because even the vilest and stupidest action teaches us something about vileness and stupidity, and may accidentally teach us a good deal more.

George Bernard Shaw, *Doctor's Dilemma*

Appendix

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OAKTON COMMUNITY COLLEGE
Community College District No. 535

Description of Functional Areas and Programs

Current Unrestricted Funds Group

The College's structural organization is similar to that of most community colleges; similar functions and programs are grouped to facilitate coordination and control of activities in furtherance of the College's mission. The financial structure generally follows this functional organization concept. Refer to the various organization charts for specific structural information. The listing below, with the exception of the Office of the President, generally follows the College's chart of accounts structure used by the budget and the general ledger. Individual instructional programs are not included. *Those interested in descriptions of instructional programs and/or classes should refer to the current College Catalog.*

Education Fund

Office of the President

The President provides leadership, direction, and guidance for all aspects of the College's activities and operations and provides administrative focus for the academic programs, student development, community services, and business services of the College within policies approved by the Board of Trustees. The President implements and emphasizes continuous program evaluation and coordinates strategic planning for the College as a whole. The Director of Personnel Services, Senior Director of Research Curriculum Planning/Executive Assistant to the President, and Associate Vice President for Information Technology report directly to the President.

Instructional Administration

Instructional administration encompasses the functions of establishing, conducting, and evaluating the entire instructional program at the College. This includes curricular review and expansion, management of the articulation process, coordinating academic strategic planning within the College, and development and implementation of special instructional services to selected students within the general student population, e.g., the Honors program and Alternative Education.

The Office of the Vice President for Academic Affairs is included in the budget category of instructional administration. It is through this office that the functions of instructional administration are implemented and coordinated.

Included in instructional administration are the offices of the four deans, each with responsibility for coordinating the instructional program areas assigned to the academic divisions. Activities include providing administrative support to the faculty and classes; supervising and evaluating faculty performance, training, and professional development; and coordinating, implementing, and reviewing of specific classes and disciplines. The academic divisions are Science and Health Careers; Mathematics and Technologies; Languages, Humanities, and the Arts; and Social Science, and Business.

Educational Services provides site supervision of the educational programs of the Ray Hartstein Campus and all off-campus sites. This function also includes assistance in curriculum development, staffing, and strategic planning, as well as shipping and receiving, duplicating, mailroom, secretarial support for faculty, and supply distribution services at that campus.

The Research function includes development, design, implementation, analysis, and presentation of research relating to instructional and support program evaluations. Research is also responsible for coordinating and managing the academic details of the College's strategic planning process.

The Honors program provides the academically talented student with the opportunity to take especially challenging courses in preparation for transfer. Emphasis is placed on small classes, enriched curricula, and creating a sense of community among the students.

Staff Development provides administrators, faculty, and staff with opportunities to acquire new skills or to improve old ones. It allows employees to broaden their perspectives in both the theoretical and practical developments in their fields.

Alternative Education focuses on media-based courses, Weekend College, and the Field Studies Program. Alternate instruction methods include broadcast television, closed circuit viewing, and checkout of instructional media for home use.

Academic Support

Academic support functions include those activities which directly support instruction but are not, in and of themselves, instructional. Activities include the full range of library services, instructional support services, television production services, and audiovisual services.

Library services include circulating materials, updating and maintaining the library's collection of books, periodicals, and other materials, and classifying all resident reference materials. Library services also include some electronic reference capabilities such as CD-ROM and on-line database searches.

The area of Instructional Support Services includes non-native student services, individual and small group tutoring in study skill and content areas, assessment testing services, and developmental education services. Limited academic advising services are also available.

Television Production Services coordinates teleconferences and local television productions for classroom use. It also includes management of the College's television studio.

Audiovisual Services include the maintenance, scheduling, and distribution of equipment, both on and off campus. Another major responsibility is assistance to faculty and students in selecting, previewing, ordering, and use of audiovisual materials.

Library and Television Services Administration is responsible for the development, implementation, and coordination of activities within these two functional areas. Of particular importance is the continuing emphasis on implementing technological enhancements to service to the College.

NSHEC Support includes the College's portion of the North Suburban Higher Education Consortium video-conferencing education program. This cooperative education program allows students to register for classes/programs at remote locations and attend class through the use of video-conferencing technologies rather than having to travel to the home school location.

Student Services

Student Services includes those activities which support the student outside the classroom and which are designed to enhance and facilitate the development of students within the College community. Service functions include student and career counseling services, health services, admissions and enrollment, and student activities.

Registration and Records has overall responsibility for planning and implementing registration and records services for the College, including processing of transcripts, graduation audits, processing class lists and grade sheets, and processing registration transactions. This function includes planning and administering the financial aid program.

Enrollment Management activities include planning, organizing, coordinating, and implementing recruiting, marketing and admissions efforts throughout the student, adult, and business populations of the district. It also includes coordinating College-wide enrollment management efforts.

The Student Affairs activities include counseling, advising, programming, and college-wide functions of student development, encompassing educational, career, and personal counseling. Vocational interest testing, academic advisement, and personal development activities are available to all students.

Health Services offers a variety of services to individuals ranging from consultation, laboratory testing, physical exams, and emergency treatment to referral. To promote health education and health awareness, Health Services provides seminars, lectures, training opportunities, health screenings, films, and printed materials.

The Career Placement service assists both currently enrolled students and graduates in meeting full-time, part-time, and summer employment needs. To effectively realize their career plans, students receive help in clarifying goals and objectives related to their life and work values, abilities, needs, and interests.

Student Activities provides experiences for cultural, social, and intellectual individual growth to augment classroom experiences. Development and coordination of student organizations and special interest groups within the framework of college policies and procedures is part of this function.

Student Affairs Administration provides leadership, coordination, and supervision of those offices which provide delivery of services to and maintenance of records for students. These activities include student and counseling services, career placement, health services, athletics, enrollment management, financial aid, registration and records, and student activities.

Public Services

The Public Service function is designed to provide students and residents of the College district facilities and expertise outside the academic realm. It includes seminars, workshops, forums, and other non-academic services.

The Community Programs office makes available to students and other constituencies of the College community services and cultural events not otherwise provided by the College. The career fair and art show openings are just two of the many activities of this function.

The Visual Arts Center serves to focus community attention on the visual arts with displays of student artwork and exhibitions by professional artists both from the community and throughout the country.

Community Services provides coordination and development of programs and services designed to meet the needs of the community. Typical activities include the Lecture Series, the Older Adults Program, Oakton Affiliates, and the OCC Alumni Association.

The Performing Arts Center is a multi-purpose facility program which recognizes the interest of both the College and the community in all aspects of the performing arts. Emphasis is directed toward developing, housing, staffing, and maintaining a variety of on-going performing arts events as well as making possible a solid support system for specialized meetings, seminars, and practical workshops.

General Administration

General Administration includes those activities devoted to the general regulation, direction, and daily operation of the College. Although not functionally a part of General Administration as such, the Office of the President is budgeted in this program category.

College Development is responsible for coordinating College efforts to apply for, secure, and administer federal, state, and other grants in accord with College objectives. This office also develops and solicits alternate, or non-traditional, sources of funding and provides liaison with the OCC Educational Foundation.

The Office of the Vice President for Business and Finance manages the business, finance, and facility areas of the College. The Vice President also serves as the Treasurer of the Board of Trustees. The Budget Office is a part of this office.

Accounting Services accounts for the receipt and disbursement of funds and recording the financial transactions of the College. This office provides financial guidance to the various segments of the College community and prepares the comprehensive annual financial report.

Business Services manages the functional business service activities of the College. These activities include purchasing, shipping and receiving, printing services, food service, and the bookstore.

Personnel Services manages a comprehensive system of personnel administration, including the direction of the employment function, compensation, administration of benefits, training and development, and labor relations. This office is a resource for all except student employees with regards to personnel-related issues. The Director reports directly to the President.

Community Relations develops and coordinates College publications and promotional efforts to facilitate public awareness of the College. Another activity involves communicating with the residents of the district by means of the press and other media.

Campus Support was combined with Educational Services beginning with Fiscal Year 1995.

General Institutional

The General Institutional category includes costs and activities not readily assignable to other organizational categories or which apply to the institution as a whole. It includes Board of Trustees costs, commencement, and certain institutional expenses. Search committee expenses, trustee election expenses, and costs associated with preparing for the North Central Association accreditation visit are included in this category.

The Board of Trustees, whose members are elected by the people of the District, exercise legal control of the College under the laws of the State of Illinois. It sets the policies by which the College is governed, authorizes all significant financial transactions, and approves the financial plan of the College.

Institutional Memberships/Accreditation includes memberships in professional and educational associations which are maintained for recognition and accreditation of the institution as a whole.

Campus Services was changed to Central Services and includes general institutional support to offices of the College. These services include shipping and receiving, central supplies services, and mailroom functions.

Other institutional expense includes expenses which are distributed throughout the institution but recorded in a central account for budgetary control. Included are a series of accounts recording some fringe benefit expenses and allocation of those expenses to all areas of the College.

The Commencement program records the costs of the commencement ceremony held each May for the purpose of awarding diplomas and certificates to graduates.

Chargebacks and Contingency includes the cost of district students attending other community colleges for programs not offered by the College. Contingency funds are set aside for unforeseen expenses occurring during the year.

Operations and Maintenance of Plant Fund

The Operations and Maintenance of Plant Fund includes those activities designed to maximize the life of the physical facility in an economical manner and to provide the facility planning and maintenance management necessary to meet the institutional educational objectives. Additional activities include building maintenance and grounds maintenance. The fund records receipts of rental property and property insurance costs and records utilities costs such as gas, water and electricity. The Transportation program maintains and schedules College vehicles for athletic events, field trips, and other College activities. The main objectives of the Operations and Housekeeping program are the cleanliness and sanitation of the campus buildings. The appearance of College facilities has a definite bearing on the morale of its users, student achievement, and the ability to market the College to potential students and other campus visitors.

Auxiliary Enterprises Fund

The Auxiliary Enterprises Fund encompasses those programs other than instruction for which a fee is charged for the use of the services or products or which engage in buying and selling as intrinsic activities. Programs include the Institute for Business and Professional Development, the Bookstore, and Information Technology.

Information Technology encompasses all aspects of computer support and services throughout the institution. Academic services include the development and implementation of the institutional academic computing plan, training for faculty in academic computing areas, and assistance in developing technological enhancements to the instructional curricula. This area also installs, staffs, supervises, and maintains the academic computing network and computer labs. Administrative services support the operation of the College's non-academic functions by providing hardware, software, and technical expertise with both local area network and mainframe services.

The Alliance for Lifelong Learning (formerly MONNACEP) is a joint program operating under agreement between Oakton Community College District 535, Maine Township High

School District 207, Niles Township High School District 219, and Northfield Township High School District 225. The objective of Alliance is to serve the community through conveniently scheduled non-credit courses, and other educationally and culturally enriching activities such as seminars, symposiums, workshops, concerts, and film series. As required by state law, both Alliance's revenues and expenditures are included in Oakton's budget because the College is, by agreement, the Administrative District for Alliance.

The Bookstore provides learning materials and supplies necessary for the learning process, making them available to the students at minimal cost. The Bookstore also provides ancillary materials to students such as limited College-related clothing items, magazines, cards, and other sundries.

Intercollegiate Athletics helps to promote the total development of the individual by providing students the opportunity to participate in a comprehensive athletics program. A good athletics program can provide opportunities for students to exercise leadership, cooperation, and the elements of fair play, which are valuable assets in society. A new part of this program is the Fitness Center.

The Early Childhood Education Laboratory School provides day care services to College employees and the general public and also serves as the primary practicum teaching facility for the Early Childhood Education instructional program.

The Institute for Business and Professional Development provides credit and non-credit (continuing education) courses, seminars, workshops, and conferences for business, industry, and government to help these organizations solve their critical employee training problems and stimulate economic development. Through the Institute, business, industry, and government organizations have access to all of the resources and services of the College.

The Telecommunications services program provides telecommunications services to the College. These services include monitoring and operating the internal telecommunications system and operating the switchboard to service calls coming into the College.

The Printing Services function provides printing services to all areas of the College, using offset and photocopy printing techniques and capabilities, as well as printing and production advice and guidance to College personnel.

Other programs included under Auxiliary services are the employee computer purchase plan, office equipment maintenance, teleconferencing productions, and other small programs. Each has a very specific purpose and narrowly defined program definition.

Liability, Settlement, and Protection Fund

The Liability, Settlement, and Protection Fund includes those aspects of financial responsibility relating to tort liability, property insurance and protection, FICA taxes and worker's compensation levies, among others. The Public Safety function is recorded in this fund.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Degrees and Certificates Awarded by the College

ASSOCIATE DEGREES

Associate in Arts
Associate in Science
Associate of Science in Engineering
Associate in Fine Arts - Music
Associate in Fine Arts - Art

While Oakton does not offer specific majors within the associate in arts degree, courses from the following disciplines can be selected to satisfy the elective education requirements according to each student's interest and intended major at the bachelor's degree level.

Anthropology
Art
Biology
Chemistry
Communications
Computer Science
Earth Science
Economics
Engineering
English
Foreign Languages
General Business/Business Administration
General Science
Geography
History
Humanities
Journalism
Liberal Arts
Mathmatics
Music
Natural Science
Philosophy
Physical Education
Physics
Political Science
Psychology
Social Science
Sociology
Speech
Theater

Associate in Applied Science

Accounting
Air Conditioning, Heating,
  and Refrigeration Technology
Applications Programmer
Architectural Technology
Automotive Technology (Apprenticeship)
Computer Information Systems(Applications Programs)
Computer Information Systems(Microcomputer Processing)
Construction Management
Early Childhood Education
Electronic Technology
Facilities Operation and Engineering
Financial Services
Fire Science Technology
Food and Beverage Operations Management
Health Information Technology
Hotel Management
International Trade
Law Enforcement
Machine Technology (Apprenticeship)
Management and Supervision
Manufacturing Technology
Marketing Management
Mechanical Design/CAD
Medical Laboratory Technology
Nursing
Office Systems Technology
Physical Therapist Assistant
Real Estate

CERTIFICATES

Accounting Associate
Administration and Office Management
Administrative Assistant
Advanced LAN Management
Architectural CAD
Architectural Technology (Apprenticeship)
Automotive Service Excellence
Automotive Technology (Apprenticeship)
Basic Nurse Assistant Training (BNAT)
Bed and Breakfast Operations Management
Bookkeeping
Business Marketing
Certified Professional Secretary
Coding
Computer-Aided Design
Computer Information Systems
Construction Management
Desktop Design
Desktop Publishing
Early Childhood Education
Early Childhood Education: Administration
Early Childhood Education: Preschool Ages 3 - 5
Early Childhood Education: Infants and Toddlers
Electronic Computer Technician
Electronics Servicing
Electronics Technology
Emergency Medical Technician - Paramedic
Facilities Maintenance
Financial Services/Banking
Financial Services/Investment Management
Financial Services/Investment Analysis
Fire Science Technology
Food and Beverage Operations Management
Hotel Management
Human Services
International Trade
Industrial Maintenance
International Marketing
LAN Engineering
LAN Management
Law Enforcement
Machine Technology (Apprenticeship)
Management and Supervision
Manufacturing Technology
Marketing Management
Mechanical Design/CAD
Medical Billing
Medical Office Management
Medical Transcriptionist
Microcomputer Programming Specialist
Microcomputer Support Specialist
Microcomputer User
Office Information Processing Specialist
Phlebotomy
Professional Selling Skills
Purchasing Management
Real Estate
Residential Comfort Control
Retailing for the Entreprenuer
Retailing Merchandise Management
Sales Management
Small Business Marketing
Substance Abuse Counseling

Each degree program has distributive general education and general elective or career curricula requirements which provide the special emphases unique to each program. In the Associate in Arts and Associate in Science degrees, the distributive general education courses and their transferability to four-year colleges and universities are particularly important. This core of general education courses is designed to provide all students with a common academic experience to equip each individual to live effectively as an educated person in our society.

AGENDA ITEM 12/96-3
1 of 4

Adoption of Resolution Setting Forth Tax Levies for 1996

This Resolution sets forth the levy recommended at the November Board meeting.

DEH/cjs
12/9/96

President's Recommendation:

That the Board adopt the following resolution:

"Be it resolved by the Board of Trustees of Community College District 535, County of Cook and State of Illinois, as follows:

> SECTION 1: That the sum of Nineteen Million Dollars ($19,000,000) be levied as a special tax for Educational purposes; and the sum of Three Million Eight Hundred Thousand Dollars ($3,800,000) be levied as a special tax for Building purposes; and the sum of One Million Dollars ($1,000,000) be levied as a special tax for Tort Liability purposes; and the sum of Forty-five Thousand Dollars ($45,000) be levied as a special tax for Financial Audit purposes on the equalized assessed value of the taxable property of Community College District 535, County of Cook and State of Illinois, for the year 1996 to be collected in the year 1997.
>
> SECTION 2: That the Secretary of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, is hereby authorized and directed to file a Certificate of Levy in substantially the form that is attached hereto with the County Clerk of Cook County, Illinois, on or before the last Tuesday of December 1996.
>
> SECTION 3: That this resolution shall be in full force and effect from and after its passage, approval and filing, as provided by law.
>
> SECTION 4: That the Chairman is authorized to execute the attached Certificate of Compliance with the Truth in Taxation Act."

Adopted this 17th day of December, A.D. 1996

AYES: Mader
Hall
Golberg
Hartstein
Hill
Wadhwa
Walker

NAYS: --
--
--

ABSENT: --

Amilda B. Mader

Amilda B. Mader, Chair
Board of Trustees
Community College District 535

ATTEST:

Larry Golberg

Larry Golberg, Secretary
Board of Trustees
Community College District 535

CERTIFICATE OF TAX LEVY

Community College District Number **535**, County of Cook and State of Illinois
Community College District Name: **OAKTON COMMUNITY COLLEGE**

We hereby certify that we require:

The sum of *$ 19,000,000.00*	to be levied as a tax for educational purposes, and
The sum of *$ 3,800,000.00*	to be levied as a tax for operations and maintenance purposes, and
The sum of *$ 1,000,000.00*	to be levied as a special tax for tort liability insurance purposes, for property insurance purposes, for Medicare insurance purposes, for worker's compensation and occupational disease insurance purposes, and for unemployment insurance purposes, and
The sum of *$ 45,000.00*	to be levied as a special tax for financial audit purposes on the taxable property of our community college district for the year 1996.

As requested by Chapter 120 (Paragraph 643, Section 162), our Fiscal Year 1997 budget resolution and the Chief Fiscal Officer's certified estimate of anticipated revenues for Fiscal Year 1997 are either attached to this document or have been submitted to you previously.

Signed this *17th day of December 1996.*

Larry Gollberg
Secretary of the Board of Said Community College District

Romelda B. Mader
Chair of the Board of Said Community College District

When any community college district is authorized to issue bonds, the community college board shall file in the office of the county clerk in which any part of the community college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. *Therefore, to avoid a possible duplication of tax levies, the community college board should not include in its annual tax levy a levy for bonds and interest.*

Number of bond issues of said community college which have not been paid in full: *none (0).*

This certificate of tax levy shall be filed with the county clerk of each county in which any part of the community college district is located on or before the last Tuesday in December.

DETACH AND RETURN TO COMMUNITY COLLEGE DISTRICT

This is to certify that the Certificate of Tax Levy for Community College District Number 535, County of Cook and State of Illinois, on the equalized assessed value of all taxable property of said community college district for the year 1996 was filed in the office of the County Clerk of this county on ____________________ 1996.

In addition to an extension of taxes authorized by levies made by the board of said community college district, an additional extension will be made, as authorized by resolutions on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as approved in the original resolution, for said purpose for the year 1996 is $____________________.

Said community college district also has complied with the requirements of Chapter 120 (Paragraph 643, Section 162).

____
County Clerk

____
Date

____
County

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATE OF COMPLIANCE WITH THE TRUTH IN TAXATION ACT

Amilda B. Mader, being first duly sworn on oath, certifies as follows:

1. That she is duly elected, qualified and acting as Chair of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, a body politic and corporate (the Board), and in such capacity is the presiding officer of the Board.

2. That the Board of Trustees has complied with the provisions of Sections 4 through 5 of the Truth in Taxation Act (Illinois Revised Statutes 1991, Chapter 120, Paragraphs 861 through 869) in the following manner:

a) On November 19, 1996, being not less than 20 days prior to the adoption of its aggregate levy, the Board determined the amount of money estimated to be necessary to be raised by taxation for the year upon the taxable property in its district.

b) Said estimate was less than 105% of the amount extended or estimated to be extended upon the final aggregate levy of the preceding year.

c) The Truth in Taxation Act does not require disclosure by publication and public hearing of the Board's intention to adopt a levy which is less than 105% of the amount extended or estimated to be extended upon the final aggregate levy of the preceding year.

d) The Board has accordingly determined that the provisions of Sections 5 through 7 of the Truth in Taxation Act are inapplicable to this levy.

3. That this certification is made in compliance with the requirements of Section 8 of the Truth in Taxation Act.

DATED this 17th day of December, 1996.

Amilda B Mader

Amilda B. Mader, Chair
Board of Trustees
Community College District 535
County of Cook and State of Illinois

Subscribed and sworn to before me this seventeenth day of December, 1996.

Notary Public

LORETTA WALLACE
My Commission Expires 4/27/97

Community College District 535 Announces

Public Hearing on Tentative Budget for

Fiscal Year Beginning July 1, 1997

The Board of Trustees of Community College District No. 535, County of Cook and State of Illinois (Oakton Community College), hereby gives notice that a tentative budget for said Community College District for the Fiscal Year beginning July 1, 1997, and ending June 30, 1998, will be on file and conveniently available to public inspection at the Treasurer's Office, Room 1759, 1600 East Golf Road, Des Plaines, Illinois, from and after 12:00 noon on the 23rd day of May, 1997. Notice is further given that a public hearing on said budget will be held at 8:00 PM on the 24th day of June, 1997, at the Board Meeting Room, Room 1506, 1600 East Golf Road, Des Plaines, Illinois.

Larry Golberg, Secretary
Board of Trustees
Community College District 535
County of Cook, State of Illinois

MUST BE PUBLISHED:
THURSDAY
22 MAY 1997

Copy of Legal Notice Published to Announce Budget Hearing

AGENDA ITEM 6/97-1a
1 of 1

PUBLIC HEARING

WHEREAS the College has published a Notice of Public Hearing in the following newspapers on May 22, 1997:

Daily Herald, Des Plaines Edition
Evanston Review
Glencoe News
Glenview Announcements
Northbrook Star
Wilmette Life
Winnetka Talk
Morton Grove Champion
Niles Spectator
Park Ridge Herald-Advocate
Skokie Review

and made available for public inspection from the 23rd day of May, 1997, a tentative budget, that Public Hearing is now declared open, and:

Mr. Hilquist has a presentation to make.

Are there any comments from the public?

Adoption of Annual Budget for Fiscal Year 1997-98

RESOLUTION OF THE BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK AND STATE OF ILLINOIS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 1997 AND ENDING JUNE 30, 1998

WHEREAS, on May 20, 1997, the College administration made available such tentative budget as prepared by them to the BOARD for its consideration, and the Treasurer of the BOARD thereafter caused the same to be made conveniently available to the public inspection for at least thirty days prior to final action thereon; and

WHEREAS, on June 24, 1997, a public hearing was held by the BOARD as to such tentative budget, notice of said hearing having been given at least thirty days prior thereto by publication in a newspaper published in the District, and all other legal requirements having been complied with;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK AND STATE OF ILLINOIS AS FOLLOWS:

Section 1: That the budget in the form attached hereto marked as Exhibit "A" and made a part hereof, which contains an estimate of the amounts available in each fund, separately, and of expenditures from each, and which the BOARD deems necessary to defray all necessary expenses and liabilities of such District for the fiscal year, be and the same hereby is adopted as the budget of this District for the fiscal year beginning July 1, 1997 and ending June 30, 1998.

ADOPTED this 24th day of June, A.D. 1997

AYES Mader

Hall

Golberg

Hartstein

Hill

Wadhwa

Walker

NAYS --

ABSENT --

Amilda B. Mader

Amilda B. Mader, Chair
Board of Trustees
Community College District 535

ATTEST:

Larry Golberg

Larry Golberg, Secretary
Board of Trustees
Community College District 535

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATE

I, Larry Golberg, certify that I am the duly elected, qualified and acting Secretary of the Board of Trustees of Community College District 535, County of Cook and State of Illinois, and that in such capacity I am the keeper of the records and seal of the said BOARD.

I further certify that attached hereto is a true and complete copy of that resolution entitled:

RESOLUTION OF THE BOARD OF TRUSTEES OF
COMMUNITY COLLEGE DISTRICT 535, COUNTY OF COOK
AND STATE OF ILLINOIS, ADOPTING THE BUDGET FOR THE
FISCAL YEAR BEGINNING JULY 1, 1997, AND ENDING JUNE 30, 1998,

which Resolution was adopted at a duly convened meeting of said BOARD held on June 24, 1997, upon the motion of

Trustee Wadhwa, which motion was seconded by

Trustee Walker, and the vote on such motion was as follows:

Amilda B. Mader, Chair	AYE
Joan B. Hall	AYE
Larry Golberg	AYE
Ray Hartstein	AYE
Maxine T. Hill	AYE
Jody Wadhwa	AYE
Marvin Walker	AYE

Dated at Des Plaines, Illinois, this 24th day of June, 1997.

Larry Golberg

Larry Golberg, Secretary
Board of Trustees of Community College
District 535, County of Cook and State
of Illinois

[SEAL]

OAKTON COMMUNITY COLLEGE
DIVERSITY ◆ EXCELLENCE ◆ GROWTH
1969

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Explanation of Line Item Budget Page

① This number is the program designation. The first two digits of the budget account number are the fund number. The third digit is the primary program designation. The ICCB specifies ten program identifications, one for revenues and nine for expenditures. The fourth through eighth digits are sub-program identifications and, when added to the first three digits, serve to identify all programs used in the budgeting and accounting systems. The fourth digit is frequently specified for use by the ICCB; unassigned numbers may be used as needed. The fifth through eighth digits are for local use to provide a classification of accounting and budgeting transactions by organizational unit. These four digits serve, for example, to distinguish educational programs from one another (i.e., Spanish [01112140] from Biology [01117110]).

② This entry identifies the unit of measure used for calculating unit cost. It will be either credit hours or square feet, depending on the program.

③ This entry line contains either the credit hours or square footage used for unit cost.

④ This line contains the object number (always six digits) and the description of the object. Although the first three digits are specified by the ICCB Fiscal Management Manual, some leeway is permitted within object categories for reassigning object numbers. The remaining three digits are discretionary and may be used as needed for internal budgeting, accounting, and control.

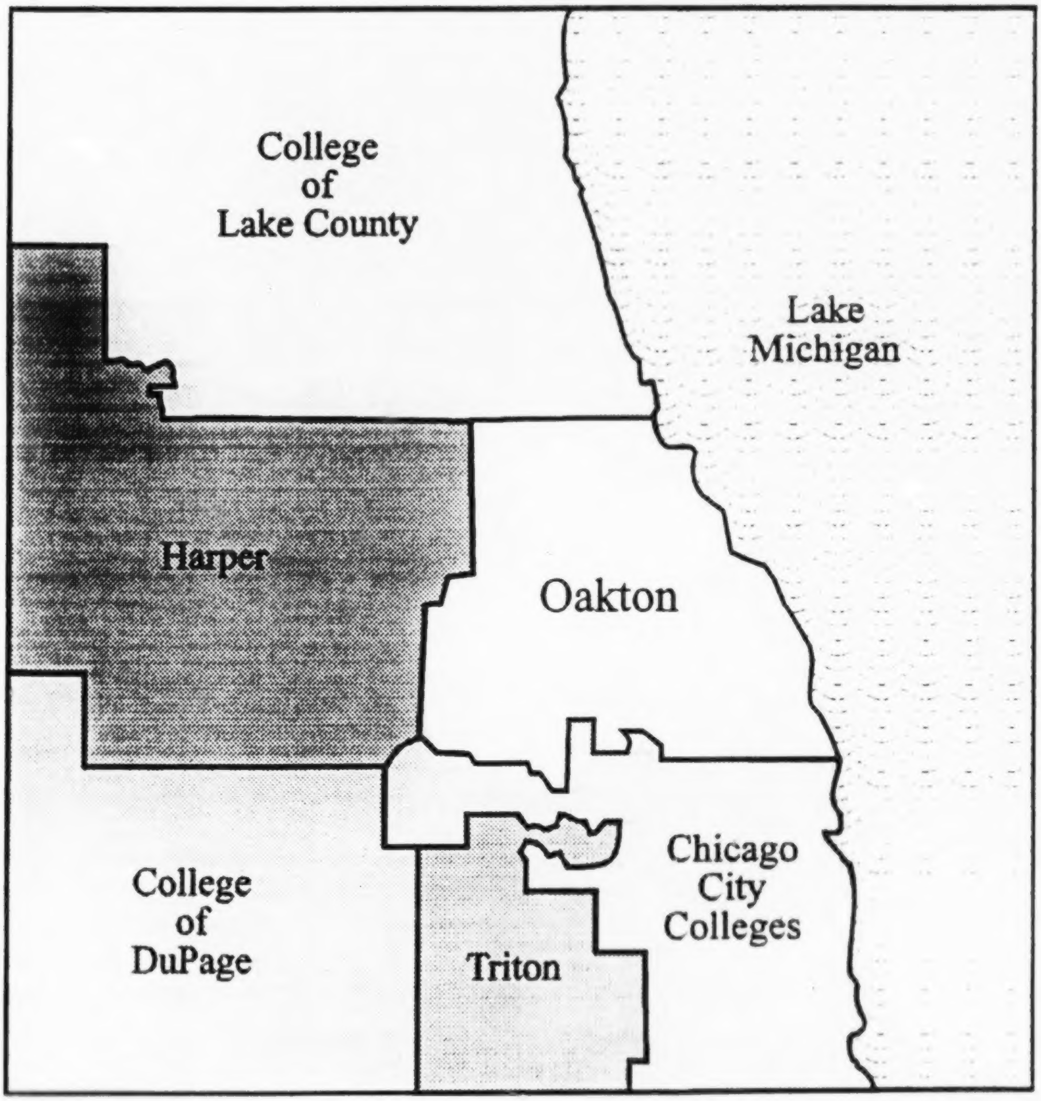
⑤ This line is a typical detail line for recording a budgeted revenue or expenditure.

⑥ This line sums the total revenues or expenditures for the program or sub-program. If the program is organized with a set of self-contained accounts (which record both revenues and expenditures in the same program listing), this figure represents a real total of revenues less expenditures.

⑦ This figure represents the unit cost for this particular program: dollars per credit hour or square foot, as applicable.

	BREAKOUT	CURRENT YEAR DETAIL	1996-97 BUDGET	1995-96 BUDGET	1995-96 ACTUAL AS OF 04/30/96	1994-95 ACTUAL	1993-94 ACTUAL
① 01124220 FUND - EDUCATIONAL FUND PROGRAM - LAW ENFORCEMENT				③			
② FUNCTION - INSTRUCTION SEMESTER HOURS			2,100	2,400	2,400	2,400	2,800
513000 INSTRUCTIONAL STAFF FULL-TIME							
DETERS, GARY	4	65,153					
O'SHEA, JAMES	4	70,807					
TOTAL INSTRUCTIONAL STAFF FULL-TIME			135,960	130,544	98,247	125,188	118,944
513010 INSTRUCTIONAL STAFF SUMMER-FULL-TIME							
FULL-TIME SUMMER SALARIES	4	23,400					
TOTAL INSTRUCTIONAL STAFF SUMMER-FULL-TIME			23,400	22,000	20,031	19,030	17,507
513120 INSTRUCTIONAL STAFF - PART TIME							
PART-TIME SALARIES	4	15,000					
TOTAL INSTRUCTIONAL STAFF - PART TIME			15,000	14,000	11,736	11,670	14,712
513200 OVERLOAD							
OVERLOAD SALARIES	4	4,000					
TOTAL OVERLOAD			4,000	4,000	2,993	3,250	0
518000 STUDENT EMPLOYEES							
ALLOCATION FROM DIV SSB	9	450					
TOTAL STUDENT EMPLOYEES			450	420	350	420	310
520000 EMPLOYEE BENEFITS							
FULL-TIME FACULTY	4	16,900					
TOTAL EMPLOYEE BENEFITS			16,900	16,000	13,334	16,000	13,384
534010 OFFICE EQUIPMENT MAINTENANCE CHARGES							
COMPUTERS - ACADEMIC	4	35					
TOTAL OFFICE EQUIPMENT MAINTENANCE CHARGES			35	90	76	90	76
539010 INSTRUCTIONAL TECHNOLOGY SUPPORT							
ACAD. COMPUTER SUPPORT CHARGE	0	3,000					
TOTAL INSTRUCTIONAL TECHNOLOGY SUPPORT			3,000	0	0	0	0
539100 OTHER CONTRACTUAL SERVICES							
CONTRACTUAL SERVICES	4	120					
TOTAL OTHER CONTRACTUAL SERVICES			120	120	20	86	189
④ 543000 SUPPLIES GENERAL							
GENERAL SUPPLIES ⑤	4	120					
TOTAL SUPPLIES GENERAL			120	110	146	110	201
552000 MILEAGE - LOCAL							
MILEAGE	4	203					
TOTAL MILEAGE - LOCAL			203	203	191	243	239
TOTAL EXPENDITURES ⑥			199,188	187,487	147,124	176,087	165,362
PER SEMESTER HOURS ⑦			94.85	78.12	61.30	73.37	59.13

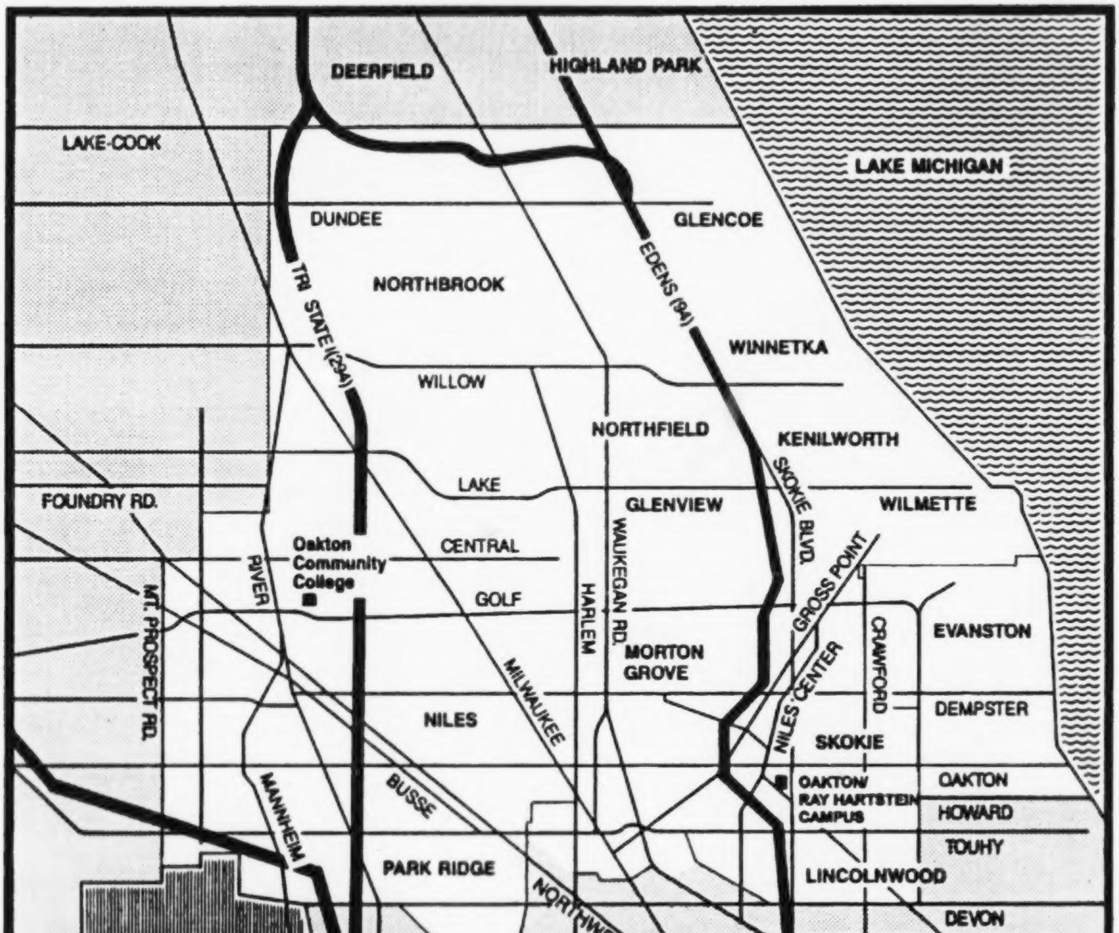
BEST COPY AVAILABLE


College of Lake County
Lake Michigan
Harper
Oakton
Chicago City Colleges
College of DuPage
Triton

NEIGHBORING COMMUNITY COLLEGE DISTRICTS

226

District 535 and Surrounding Area

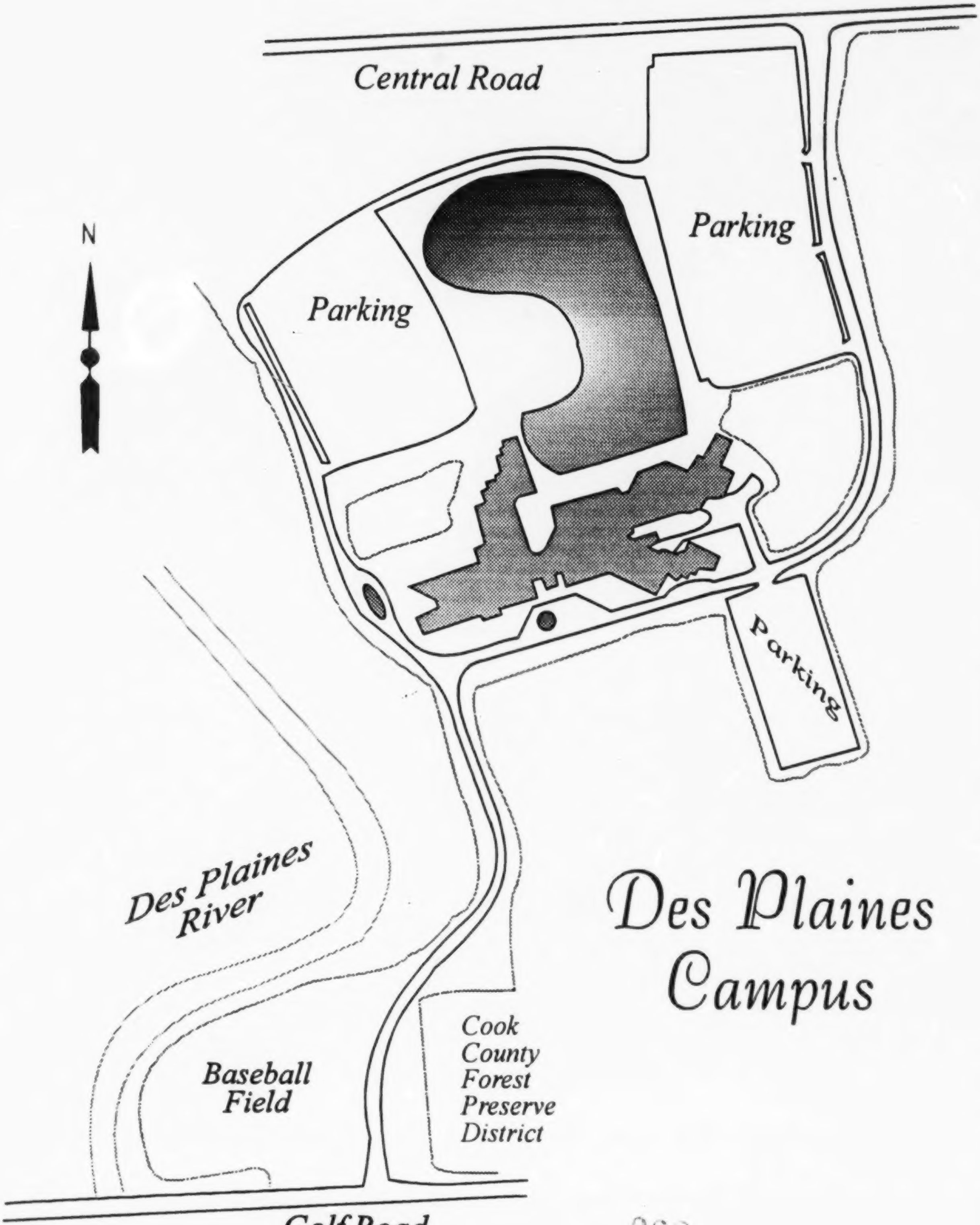

DEERFIELD
HIGHLAND PARK
LAKE-COOK
LAKE MICHIGAN
DUNDEE
GLENCOE
NORTHBROOK
TRI STATE I(294)
EDENS (94)
WINNETKA
WILLOW
NORTHFIELD
KENILWORTH
LAKE
FOUNDRY RD.
GLENVIEW
SKOKIE BLVD.
WILMETTE
Oakton Community College
CENTRAL
RIVER
GOLF
WAUKEGAN RD.
HARLEM
GROSS POINT
MT. PROSPECT RD.
MORTON GROVE
CRAWFORD
EVANSTON
MILWAUKEE
NILES CENTER
DEMPSTER
NILES
SKOKIE
MANNHEIM
BUSSE
OAKTON/ RAY HARTSTEIN CAMPUS
OAKTON
HOWARD
TOUHY
PARK RIDGE
LINCOLNWOOD
NORTHWEST HWY.
DEVON
PETERSON
KENNEDY (90)
O'HARE
LINCOLN

Oakton College District 535 includes all of Evanston, Maine, Niles, Northfield, and New Trier Townships, and one square mile of Wheeling Township.

OAKTON COMMUNITY COLLEGE

Community College District No. 535

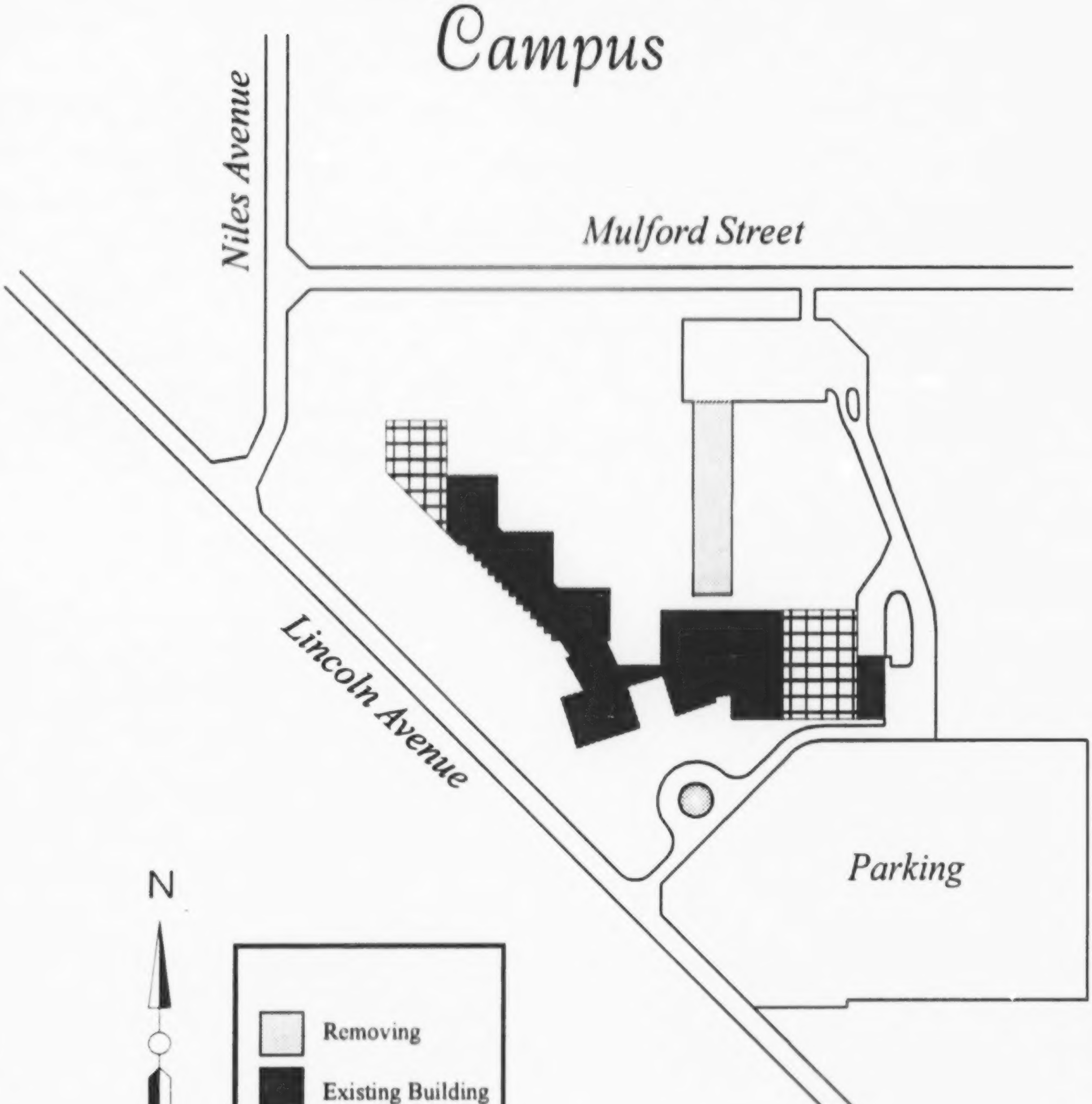
Des Plaines Campus


Central Road
N
Parking
Parking
Parking
Des Plaines River
Baseball Field
Cook County Forest Preserve District
Golf Road

OAKTON COMMUNITY COLLEGE

Community College District No. 535

Ray Hartstein Campus


Niles Avenue
Mulford Street
Lincoln Avenue
Parking
N
░ Removing
■ Existing Building
▦ Proposed Building

OAKTON COMMUNITY COLLEGE

Community College District No. 535

LAND USE SUMMARY

The following information details the combined land use for both campus sites of the College. Of special note is the Prairie Project. The Forest Preserve District of Cook County, with the aid of Sierra Club volunteers, College employees, Students and other friends, are working on the restoration of this 100+ year old natural prairie land. Oakton students have the fortunate use of these lands for some of the courses offered at the College.

Educational Areas		Total Campus Acreage
Buildings and Attached Structures		7
Physical Education and Athletic Fields		29.25
Other Instructional Areas		62.5
Experimental Plots	(Prairie)	1.75
Sub-Total		**100.5**
Other Areas		
Landscaped Grounds		31
Parking Lots		29
Total Number of On-Campus Parking Spaces	2189	
Roadways		7.5
Retention Pond and Drainage		25
Sub-Total		**92.5**
Total Acres		**193**
Number of Acres Reimbursed or Acquired by the State		147

OAKTON COMMUNITY COLLEGE
Community College District No. 535

GLOSSARY

NOTE: Terms which relate to FUND, OBJECT, PROGRAM, and REVENUES have been grouped under those general headings within the glossary in order to emphasize those relationships and financial groupings. All entries are listed alphabetically except for ACRONYMS, which, for convenience, are listed at the end of the glossary section.

ACADEMIC PROGRAMS (See PROGRAMS)

ACADEMIC SUPPORT (See PROGRAMS)

ACADEMIC TERM An academic term is any period of time in which course work is offered by the institution and for which students seek enrollment. The term may include a regular session or a special session or both. The College uses the semester system, which consists of the summer, fall and spring semesters. ALLiance uses a four period system consisting of summer, fall, winter, and spring semesters. In both cases, although the summer term begins at the end on one fiscal year, it is budgeted for and accounted for as if it occurred wholly in the following fiscal year.

ACCOUNT NUMBER An account number is a defined code for recording and summarizing financial transactions.

ACCOUNTING PERIOD The accounting period is a period at the end of which and for which financial statements are prepared. (See FISCAL YEAR)

ACCRUAL BASIS Accrual basis accounting is an accounting system that records revenues when earned, but not necessarily received, and expenditures when a liability is created, regardless of the accounting period in which cash payment is actually made. An encumbrance system may be used in conjunction with an accrual basis accounting system.

ACCRUED EXPENSES Expenses which have been incurred and have not been paid as of a given date are accrued expenses.

ACCRUED INTEREST Interest earned between interest dates but not yet paid is accrued interest.

ACCRUED LIABILITIES Amounts owed but not yet paid are accrued liabilities.

ACCRUED REVENUE Accrued revenue is revenue earned and not yet collected regardless of whether due or not.

ADVANCED TECHNOLOGY EQUIPMENT GRANT This state grant provides funding to assist colleges in updating curricula which have been significantly impacted by advances in technology. So-called "high-tech" equipment is usually purchased with this grant. A report to the state accounting for the expenditure of the grant is required.

APPROPRIATION An appropriation is an authorization that enables the College to make expenditures and incur obligations for a specific purpose.

ASSESSED VALUATION The assessed valuation is the value on each unit of property for which a prescribed amount must be paid as property taxes.

AUDIT An audit is an examination of the financial records of the College to obtain reasonable assurance that the financial statements prepared by the College are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used and of the significant financial estimates made by management.

AUDIT FUND (See FUND)

AUXILIARY ENTERPRISES FUND (See FUND)

BOND A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

BOND AND INTEREST FUND (See FUND)

BONDED DEBT Bonded debt is the part of the College debt which is covered by outstanding bonds.

BUDGET The budget is a controlled plan to be used in implementing the philosophy and the objectives of the College. Its development should involve maximum participation and, therefore, the aims and objectives of the College should be reflected at each level. The budget is a legal document once it has been approved by the Board.

BUILDING BOND PROCEEDS FUND (See FUND)

CASH (See REVENUES)

CAPITAL EQUIPMENT (See OBJECT)

CONFERENCE AND MEETING EXPENSES (See OBJECT)

CONTINGENCY (See OBJECT)

CONTRACTUAL SERVICES (See OBJECT)

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX The CPPR tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

COST BENEFIT Cost benefit analyses are those studies which provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it, or the analyses which provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing goals.

COURSE A course is defined as an educational unit within the instructional programs dealing with a particular subject and consisting of instructional periods and one or more instructional delivery systems. Courses are generally classified by the discipline they belong to and the level of instruction. For example, EGL 101 would be a first level (year) English course and MAT 250 would be a second level (year) mathematics course.

COURSE CREDIT The number of credits that will be earned by the student for successful completion of a course is the course credit. It is generally measured in credit hours and will vary from institution to institution depending upon the type of academic term system used.

CREDIT HOUR GRANT Credit hour grants are received for courses for each semester credit hour or equivalent for students who were certified as being in attendance at midterm of the semester during the fiscal year. There are no special restrictions on the use of these funds.

CURRENT ASSETS Cash or anything that can be readily converted into cash is considered to be in the category of current assets.

CURRENT EXPENSES Any expenditures except for capital outlay and debt service are considered current expenses and include total charges incurred, whether paid or unpaid. Capital equipment expenditures assigned to programs, such as the purchase of instructional equipment, computers, or copiers, are considered to be part of current expenses.

CURRENT FUNDS Current funds account for those moneys received during the current fiscal year from revenue which can be used to pay obligations currently due and surpluses reappropriated for the current fiscal year.

CURRENT LIABILITIES Debts which are payable within a relatively short period of time, usually no longer than a year, are classed as current liabilities.

DEBT SERVICE Debt service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

DEFERRED CHARGES Deferred charges include expenditures which are not chargeable to the fiscal year in which they are made but are carried over on the asset side of the balance sheet pending amortization or some other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

DEFERRED REVENUES Deferred revenues are those monies or entitlements which have been recognized as revenues but have not been received and are therefore not available for use. (See MODIFIED ACCRUAL BASIS ACCOUNTING)

DEFICIT A deficit is a shortfall of revenues under expenditures and transfers.

DIRECT COSTS Direct costs are those elements of cost which can be easily, obviously, and conveniently identified with specific programs or activities, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identified with specific activities. An example of direct costs would be the faculty salaries paid from the Biology account to those faculty who teach biology courses. (See also INDIRECT COSTS.)

DISBURSEMENTS These are the actual payment of cash by the College. (See also CASH.)

ECONOMIC DEVELOPMENT GRANT The state economic development grant provides funding to be used to operate a Business Assistance Center or an economic development office. Activities include assistance in commercial or industrial expansion and/or retention and employment training services for unemployed or under employed adults to improve their job skills and assist them in seeking employment.

EDUCATION FUND (See FUND)

EMPLOYEE BENEFITS (See OBJECT)

ENCUMBRANCES Encumbrances are actual or anticipated liabilities provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures. For example, if a purchase order for $100.00 is written and chargeable against a supply account, the available balance in that account is reduced by $100.00 even though the supplies might not have been received and no payment made from the account.

EQUALIZATION GRANT Equalization grants attempt to reduce the disparity in local funds available per student among districts. Equalized assessed valuations, full time equivalent students, corporate personal property replacement tax revenue, fixed costs, and the district's program mix are considered in the equalization calculations.

EXPENDITURES Expenditures are decreases in net financial resources. Expenditures include current operating expenses, debt service, capital outlay, and any other liability which has been paid.

FACILITIES REVENUE (See REVENUES)

FEDERAL GOVERNMENT SOURCES (See REVENUES)

FINANCIAL STATEMENT A financial statement is a formal summary of accounting records setting forth the District's financial condition.

FISCAL YEAR The fiscal year is the year by or for which accounts are reckoned or the year between one annual time of settlement or balancing of accounts and another. It consists of a period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures are authorized and at the end of which accounts are made up and the books are balanced. The College's fiscal year is the period July 1 to June 30 of the following calendar year inclusive.

FIXED ASSETS Fixed assets are those assets essential to continuance of proper operation of the College. They include land, buildings, machinery, furniture, and other equipment which the College intends to hold or continue to use over a long period of time.

FIXED CHARGES (See OBJECT)

FULL-TIME EQUIVALENT For students the full-time equivalent indicator is the statistical student unit calculated by dividing all credit hours (both certificate and degree) generated at the College by fifteen credit hours for any given academic term. To determine the annual full-time equivalent student, the total credit hours for the year are divided by thirty credit hours. This is not to be confused with a full time student, which is a student who is enrolled for twelve or more credit hours per semester. For faculty the full-time equivalent is thirty instructional hour equivalents per year (lab classes are treated differently than lecture classes). For classified staff personnel the full-time equivalent is forty hours of work per week.

FUND A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to insure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, funds of similar characteristics may be combined into fund groups. Funds are established and organized for budgeting, accounting, and reporting purposes in accordance with activities and objectives as specified by donors of resources, in accordance with regulations, restrictions, or limitations imposed by sources outside the College, or in accordance with directions issued by the Board of Trustees. The funds are listed by fund number.

EDUCATION FUND **(Fund 01)**

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. The local board of trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund. Oakton's currently authorized maximum rate is seventeen and one-half cents per $100. Increases in the local maximum rate must be approved by the electorate of the college district.

OPERATIONS AND MAINTENANCE FUND **(Fund 02)**

The Operations and Maintenance Fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures; salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings. The statutory maximum tax rate is set at ten cents per $100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. Oakton's currently authorized maximum rate is five cents per $100.

OPERATIONS AND MAINTENANCE FUND (Restricted) **(Fund 03)**

The Operations and Maintenance Fund (Restricted) fund is used to account for monies restricted for building purposes and site acquisition. This fund is also referred to as the Site and Construction Fund. Life Safety revenues and expenditures are recorded in this fund.

BOND AND INTEREST FUND **(Fund 04)**

The Bond and Interest Fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

AUXILIARY ENTERPRISES FUND **(Fund 05)**

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food service, student stores, and intercollegiate athletics. Only monies over which the institution has complete control should be included in this fund.

RESTRICTED PURPOSES FUND **(Fund 06)**

The Restricted Purposes Fund is used for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the fund. ICCB grants which should be accounted for in this fund include the advanced technology equipment grant, special populations grant, economic development grant, and retirees health insurance grant.

WORKING CASH FUND **(Fund 07)**
The Working Cash Fund is used to enable the district to have on hand at all times sufficient cash to meet the demands of ordinary and necessary expenditures. This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such transfers assist operating funds in meeting demands during periods of temporary low cash balances. Payment for the principal or interest of working cash bonds should be made from the Bond and Interest Fund.

GENERAL FIXED ASSETS ACCOUNT GROUP **(Fund 08)**
The General Fixed Assets Account Group is used to record the value of plant assets.

GENERAL LONG-TERM DEBT ACCOUNT GROUP **(Fund 09)**
The General Long-term Debt Account Group is used to record long-term liabilities.

TRUST AND AGENCY FUND **(Fund 10)**
The Trust and Agency Fund is used to receive and hold funds when the college serves as a custodian or fiscal agent for another body. It is currently not used at OCC because the College has no material funds of this type. Minimum amounts of them are included in the Restricted Purposes Fund.

AUDIT FUND **(Fund 11)**
The Audit Fund is used for recording the payment of auditing expenses. The audit tax levy is recorded in this fund and monies in this fund should be used only for the payment of auditing expenses.

LIABILITY, PROTECTION, AND SETTLEMENT FUND **(Fund 12)**
Tort liability, property insurance, Medicare insurance, unemployment insurance, and worker's compensation levies should be recorded in this fund. Monies in this fund, including interest earned on the assets of the fund, should be used for payment of tort liability property, unemployment, or worker's compensation insurance or claims, or costs of participation in the Federal Medicare Program.

BUILDING BOND PROCEEDS FUND **(Fund 13)**
Proceeds from construction bonds may be recorded in the Building Bond Proceeds Fund. Expenditures are governed by the districts building bond indenture(s). The College has no building bond debt and therefore does not use this fund.

PUBLIC BUILDING COMMISSION RENTAL FUND **(Fund 14)**
PUBLIC BUILDING COMMISSION OPERATIONS AND MAINTENANCE FUND **(Fund 15)**
The College has no facilities built by the Public Building Commission and therefore does not use either of the Public Building Commission funds.

FUND EQUITY The fund equity is the balance of a fund after all liabilities have been deducted from the assets of the fund.

GENERAL ADMINISTRATION (See PROGRAM)

GENERAL MATERIALS AND SUPPLIES (See OBJECT)

INDEPENDENT OPERATIONS (See AUXILIARY ENTERPRISES FUND)

INDIRECT COSTS Indirect costs are those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. (See also DIRECT COSTS)

INSTRUCTIONAL ADMINISTRATION (See PROGRAM)

INSTITUTIONAL SUPPORT (See PROGRAM)

INSTRUCTION Instruction includes those activities which deal directly with teaching or aid in the teaching process. Instruction costs include not only salaries and benefits for instructional personnel but also the personnel, materials, equipment, and other costs which are necessary to plan, implement, and manage the instructional program.

INTERFUND TRANSFERS Interfund transactions are for transfer of monies between funds. Monies may not be transferred between funds except by the same procedure as that used to approve the budget, including public notification, publication, inspection, and comment. Interfund transfers are usually part of the overall budget plan and are built into the budget at the time of its approval by the Board of Trustees.

INTERNAL CONTROL The purpose of internal control is to safeguard the use of public funds and to protect the public trust on behalf of the College. Internal controls are those activities and organizational preparations designed to insure effective accounting control over assets, liabilities, revenues, expenditures and any other activities associated with the finance and accounting actions of the College. Some of the precautions instituted by internal control are insuring that no single individual can perform a complete cycle of financial operations and that procedures of the finance and accounting system are specific and monitored. Internal control also requires designated levels of authorization for all actions under the system.

INVESTMENT REVENUE (See REVENUES)

INVESTMENTS Investments are securities or other properties in which money is held, either temporarily or permanently, in expectation of obtaining revenues. Legal investments for community college funds are governed by state statute, which allow current operating funds, special funds, interest and sinking funds, and other funds belonging to or in the custody of the College, including restricted and nonrestricted funds, to be invested. Bonds, treasury bills, certificates of deposit, and short-term discount obligations issued by the Federal National Mortgage Association are some of the types of investments which are permitted by law.

LOCAL GOVERNMENT SOURCES (See REVENUES)

MODIFIED ACCRUAL BASIS ACCOUNTING Modified accrual basis accounting is any accounting system that records revenue when susceptible to accrual both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Expenditures other than interest on long-term debts generally are recognized when the related fund liability is incurred. Commonly, this term is used to describe accounting in accordance with NCGA Statement 1 and related interpretations. An encumbrance system may be used with a modified accrual basis accounting system.

NET EXPENDITURE A net expenditure is the actual cost incurred by the College for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

NET REVENUE Net revenue is defined as the balance remaining after deducting from the gross revenue for a given period all expenditures during the same period.

NON GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS (See REVENUES)

OBJECT The term object applies to expenditure classifications and designates materials or services purchased. Expenditures are grouped by major objects, such as salaries, supplies, or capital outlay, and are further divided as needed for cost accounting and control purposes. The term function may also be used to refer to object classifications.

CAPITAL EQUIPMENT Also termed capital outlay, the capital equipment object group includes site acquisition and improvement, office equipment, instructional equipment, and service equipment. Generally expenditures in this category cost more than $500.00 and would not normally be purchased from general materials and supplies. Furniture, computers and related equipment, and laboratory equipment would be typical examples of items included in this category. (See also Making the Budget in the INTRODUCTION Section).

CONFERENCE AND MEETING EXPENSES The category of conference and meeting expenses includes expenses associated with conference registration and fees, costs for hosting or attending meetings, and related travel costs, whether local or otherwise.

CONTINGENCY Contingency funds are those appropriations set aside for emergencies or unforeseen expenditures. Contingency funds are used only by budget transfers (see also Changing the Budget in the INTRODUCTION Section). A small amount of the capital equipment authorization is set aside for emergency use (i.e., to replace lost or stolen equipment) and may be used directly without budget transfer.

CONTRACTUAL SERVICES Contractual service costs are those monies paid for services rendered by firms and individuals under contract who are not employees of the College. (See also SALARIES.)

EMPLOYEE BENEFITS Employee benefits costs are for all benefits which employees accrue through continued employment with the College. Benefits include health insurance coverage (except that portion paid by the employee), sabbatical leave salaries, tuition reimbursement, life insurance, early retirement contributions assignable to the College, and others.

FIXED CHARGES The fixed charges object category includes charges for rentals of facilities and equipment, payment of debt interest and principal, general insurance charges, installment payments for lease/purchase agreements, and property/casualty insurance.

GENERAL MATERIALS AND SUPPLIES The general materials and supplies category includes the cost of materials and supplies necessary for the conduct of the College's business. Business forms, envelopes, postage costs, printing costs, and handouts to students typically fall into this category. (See also CAPITAL EQUIPMENT.)

OTHER EXPENDITURES The other expenditures object category includes expenditures not readily assignable to another object category. Examples include student grants and scholarships, tuition chargebacks, charges and adjustments, and student loans.

SALARIES Salaries are monies paid to employees of the College for personal services rendered to the College. Full time, part-time, and temporary employees, whether administrators, faculty, or staff, are paid wages or salaries established by contract with the Board of Trustees. (See also CONTRACTUAL SERVICES.)

UTILITIES The utilities object account covers all utility costs necessary to operate the physical plant and other on-going services, including gas, water, sewage, telephone, and refuse disposal.

ORGANIZED RESEARCH (See PROGRAM)

OPERATING FUNDS Operating Funds refers to the combination of the Education Fund and the Operations and Maintenance Fund (Funds 01 and 02).

OPERATION AND MAINTENANCE FUND (See FUND)

OPERATION AND MAINTENANCE FUND (Restricted) (See FUND)

OPERATION AND MAINTENANCE OF PLANT (See PROGRAM)

OTHER EXPENDITURES (See OBJECT)

OTHER REVENUES (See REVENUES)

PROGRAM A program is defined as a level in the program classification structure hierarchy representing the collection of program elements serving a common set of objectives that reflect the major institutional missions and related support objectives. The program classification structure, established by the ICCB, is a means of identifying and organizing the activities of the College in a program-oriented manner. Examples of programs are biology, nursing, and academic support.

ACADEMIC PROGRAMS The academic programs include all of the instructional programs of the College. Some programs contain only a single discipline, such as mathematics or biology. Some programs contain multiple disciplines, such as foreign language/international studies, which includes all of the language disciplines (i.e., Spanish, French, and German).

ACADEMIC SUPPORT Academic support includes those programs which directly support the instruction process and academic programs, including tutoring and instructional assistance. These programs include library operations, instructional support services, television production services, audiovisual services, and instructional technology administration. This last program provides instructional technology support to the academic programs of the College, including maintenance of the academic computer network and operation of the computer labs. Instructional technology operation and equipment costs are allocated on a pro rata basis to the academic programs which use the academic computer services. This consolidated effort provides considerable economy of effort, expertise, and resources.

GENERAL ADMINISTRATION General administration includes those activities devoted to the general regulation, direction, and day-to-day operation of the College. The Office of the President, college development, business administration/Treasurer, accounting services, business services, personnel services, and community relations are included in general administration. Typical services provided include purchasing for the entire college, printing services, shipping and receiving services, and financial services. The annual audit and the annual budget are produced by offices of general administration.

INSTITUTIONAL SUPPORT Also called general institutional, this category includes those costs and activities not readily assignable to another category or which apply to the College on an institution-wide basis. The Board of Trustees' costs, institutional membership and accreditation costs, commencement, and certain institutional expenses, such as bank service charges, some benefit costs, and NDSL administrative costs are assigned to this category.

INSTRUCTIONAL ADMINISTRATION Instructional administration has overall responsibility for establishing, conduction, and evaluating the entire instructional program at the College. This includes coordinating the recruiting, supervising, and maintaining the quality of the teaching faculty.

OPERATION AND MAINTENANCE OF PLANT Operation and maintenance of plant includes those activities necessary for the proper and safe operation of the physical plant of the College, including buildings, grounds, and roadways. Public safety, transportation, maintenance services, and housekeeping are part of operation and maintenance of plant.

ORGANIZED RESEARCH Organized research includes separately budgeted research projects other than institutional research (which is included under instructional administration). The College does not engage in independent research projects.

PUBLIC SERVICE Public service includes services provided to the general college community and residents by making college facilities and expertise available to the public outside of the academic realm. It includes college-sponsored seminars, workshops, forums, lecture series, cultural events and exhibits, and other non-academic services to the residents of the District.

STUDENT SERVICES Student services include those activities which provide direct support services to students other than academic support services. These activities include registration and records, financial aid, counseling, placement testing, career placement assistance, health services, and student activities.

PROPERTY TAXES In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good. In the case of the College, property taxes are levied on the real property of the District for the purpose of fulfilling the goal of educational service to the District as specified by the College's mission statement. Legal authorities for the various property taxes which the College has levied in the district are as follows:

Education Fund	ILCS Ch 110, Act 805, Sec 3-1
Operations & Maintenance Fund	ILCS Ch 110, Act 805, Sec 3-1
Bond & Interest Fund	ILCS Ch 110, Act 805, Sec 3-33.2
Audit Fund	ILCS Ch 50, Act 310, Sec 9
Liability, Settlement, Protection Fund	ILCS Ch 745, Act 10, Sec 9-103
Life Safety	ILCS Ch 110, Act 805, Sec 3-20.3.01

PUBLIC BUILDING COMMISSION OPERATIONS AND MAINTENANCE FUND (See FUND)

PUBLIC BUILDING COMMISSION RENTAL FUND (See FUND)

PUBLIC SERVICE (See PROGRAM)

REIMBURSABLE CREDIT HOUR A reimbursable credit hour is an ICCB-certified instructional credit hour used as the basis for distributing ICCB grants.

RETIREES HEALTH INSURANCE GRANT The state retirees health insurance grant is provided to fund part of the health insurance costs for certain qualifying College retirees.

REVENUES Revenues are additions to assets which do not increase any liability, do not represent the recovery of an expenditure, or do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets. Revenues are classified by the source of the funds, which roughly corresponds to the object classification for expenditures. It can also serve as a program classification as well.

CASH The cash source category includes currency, coin, checks, money orders, and bank drafts on hand or deposit with the official or agent designated as custodian of cash or in demand deposit accounts. Petty cash funds, change funds, and other imprest cash funds are recorded in the cash object.

FACILITIES REVENUE Facilities revenue accrues from the use of College facilities, such as building/space rentals, data processing charges, and equipment rentals.

FEDERAL GOVERNMENT SOURCES The category of federal government revenue sources includes all revenues which originate with federal agencies and are paid directly to the College or administered by pass-through agencies for the federal government. Department of Education grants, certain vocational education grants, and JTPA grants are recorded in this category.

INVESTMENT REVENUE The investment revenue source category records revenues from investments.

LOCAL GOVERNMENT SOURCES Revenues from local government sources accrue from district taxes (property taxes), from chargebacks, and from all governmental agencies below the state level.

NON GOVERNMENTAL GIFTS, GRANTS, AND BEQUESTS The category of non-governmental gifts, grants, and bequests records revenues from private persons, firms, foundations, or other non-governmental entities in the form of restricted or unrestricted gifts, bequests, or grants for specific projects.

OTHER REVENUES Other revenues are those which do not fall into an established specific revenue source category. Typical examples would include parking and library fines, commissions, and sales of surplus property.

SALES AND SERVICE FEES The sales and service fees source category includes all student fees and charges for other than education and general purposes. Examples would be bookstore sales, student organization fees, and admissions charges to athletic events.

STATE GOVERNMENTAL SOURCES State governmental revenues accrue from all state governmental agencies. Typical examples include credit hour grants, ICCB grants, ISBE grants, and the Department of Veterans Affairs.

STUDENT TUITION AND FEES The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general purposes. Tuition is the amount per credit hour times the number of credit hours charged a student for taking a course at the college. Fees include laboratory fees, application fees, transcript fees, and similar charges not covered by tuition. Student tuition and fees may not exceed one-third the per capita cost as defined in the chargeback reimbursement calculation.

SALARIES (See OBJECT)

SALES AND SERVICE FEES (See REVENUES)

SPECIAL POPULATIONS GRANT The state special populations grant provides funding for special or extra services to assist disadvantaged students to initiate, continue, or resume their education, including tutoring, educational and career counseling, referrals to external agencies, and testing/evaluation to determine courses or services needed by a disadvantaged student. Courses funded by this grant provide the academic skills necessary to remedy or correct educational deficiencies to allow attainment of educational goals, including remedial, adult basic education, adult secondary education, and English as a second language courses.

STATE GOVERNMENT SOURCES (See REVENUES)

STUDENT CHARGEBACK The student chargeback is the fee paid for a student of one community college district attending a community college in another district to pursue a curriculum not offered in the college of his home district. The home community college pays the college which the student attends a chargeback at the rate established in the chargeback calculations for each college.

STUDENT SERVICES (See PROGRAM)

STUDENT TUITION AND FEES (See REVENUES)

SURPLUS A surplus is an excess of revenues over expenditures and transfers.

TAX ANTICIPATION WARRANTS Tax anticipation warrants are issued by the governmental body in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the tax collections anticipated with issuance. The proceeds of tax anticipation notes or warrants are treated as current loans if they are paid back from the tax collections anticipated with the issuance of the notes.

TRUST AND AGENCY FUND (See FUND)

UTILITIES (See OBJECT)

WORKING CASH FUND (See FUND)

ACRONYMS

ABE	Adult Basic Education
ASE	Adult Secondary Education
DAVTE	Department of Adult, Technical, and Vocational Education
FASB	Financial Accounting Standards Board
FTE	Full-time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
ISBE	Illinois State Board of Education
JTPA	Job Training Partnership Act
NACUBO	National Association of College and University Business Officers
NCGA	National Council on Governmental Accounting
OCC	Oakton Community College, Community College District No. 535

Notes

Education makes a man a more intelligent shoemaker, if that be his occupation, but not by teaching him how to make shoes; it does so by the mental exercise it gives, and the habits it impresses.

John Stuart Mill, *Inaugural Address at St. Andrews*

OAKTON COMMUNITY COLLEGE
Community College District No. 535

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